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SOME PROBABLE EFFECTS OF THE
EXEMPTION OF IMPROVEMENTS
FROM TAXATION IN THE
CITY OF NEW YORK

BY
ROBERT MURRAY HAIG, Ph.D.

NEW YORK
1915



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FROM TAXATION
IN THE CITY OF NEW YORK

A REPORT
PREPARED FOR
THE COMMITTEE ON TAXATION
OF THE CITY OF NEW YORK

BY
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APPOINTED APRIL 10, 1914

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PREFACE

This study is, in the main, an attempt to secure from an analysis of the assessment rolls for 1914 as much information as possible about the probable effects of the adoption of the plan to reduce the tax rate on buildings. It originated in a request by Professor Edwin R. A. Seligman, Chairman of the Executive Committee of the Committee on Taxation of the City of New York, made to Mr. Lawson Purdy, President of the Commissioners of Taxes and Assessments, for data illustrating the effects of the adoption of such a plan upon the taxes payable by the owners of high buildings, tenements and single-family dwellings. In selecting the samples which should be used for this purpose the advice of Mr. Walter Lindner and Mr. Robert E. Simon, members of the Committee on Taxation, was secured, particularly in regard to the data presented in five of the Manhattan sections (the "Sky-Scraper" Section, the Riverside Drive Section, the Fifth Avenue Section, the Section of Side Streets East of Fifth Avenue and the Mount Morris Park Section). In selecting the samples representative of conditions in the boroughs other than Manhattan, the following method was followed. The relationship of building value to the value of improved land in the given assessment section was ascertained. Then, with the aid of the insurance atlas, a homogeneous group of parcels was sought, whose relationship of building to land value approximated that of the assessment section in which it was located. This group was made the sample from that section. All of the data thus gathered were turned over to the writer for analysis and comment.

During the course of the study it seemed desirable, in order to make the investigation even more representative and to furnish information in regard to the effects in particular sections in which various members of the committee were especially interested, to add several new Manhattan samples—the three tenement sections, the two apartment house sections and four new single-family dwelling sections. As a result, the criticism may be urged that the data presented is not well balanced, too much attention being devoted to the effects upon single-family houses in Manhattan. But this should mislead no one for definite statements are made as to the relative importance of this element.

The writer desires to acknowledge his indebtedness to Mr. Purdy not only for his aid in supervising the preparation of the assessment data but also for his unfailing kindness in answering the numberless queries which inevitably arise in prosecuting an investigation of this type.

Thanks are also due to Mr. Benjamin C. Marsh for exact information furnished in regard to the nature of the proposed plan.

Finally it must be confessed that it is with some trepidation that the study is submitted, because of the lack of the opportunity for adequate checking. The mass of statistics submitted for analysis and the very limited time available made it necessary to delegate a substantial share of the arithmetical calculations. Doubtless errors will be found but the writer bespeaks the indulgence of his critics on the ground of the speed which was demanded both in writing and in printing.

ROBERT MURRAY HAIG.

New York City,
September 8, 1915.

OUTLINE AND TABLE OF CONTENTS

| | PAGE |
|---|------|
| I. Introduction..... | 11 |
| A. The proposal..... | 11 |
| B. Possible effects of the proposed law upon the distribution of tax burdens.. | 12 |
| C. Method of ascertaining the redistribution of the tax burdens..... | 13 |
| (1) The significance of the ratio between land values and improvement values..... | 13 |
| (2) The district for which the standard ratios should be calculated.... | 14 |
| D. The standard ratios..... | 15 |
| II. Effects in the city as a whole under certain assumed conditions..... | 18 |
| A. Effects upon the tax burdens of the boroughs..... | 18 |
| (1) Increases and decreases..... | 18 |
| (2) The assessed values..... | 20 |
| (3) The tax rates..... | 20 |
| (4) The amounts of taxes payable..... | 22 |
| B. Effects upon the tax burden of various types of property..... | 24 |
| C. Summary..... | 24 |
| III. Effects in Manhattan under certain assumed conditions..... | 26 |
| A. Tax rates..... | 26 |
| B. Distribution of burden among the elements of the tax base..... | 27 |
| C. Effects in the various assessment sections of the borough..... | 27 |
| D. Effects in selected sections of the borough..... | 31 |
| (1) Sky-scraper section..... | 31 |
| (2) Tenement sections..... | 35 |
| (a) Upper east side section..... | 35 |
| (b) Rivington Street section..... | 37 |
| (c) Houston Street section..... | 38 |
| (3) Apartment sections..... | 40 |
| (a) Elevator apartment section..... | 40 |
| (b) Walk-up apartment section..... | 41 |
| (4) Sections of single family houses..... | 42 |
| (a) Riverside Drive section..... | 42 |
| (b) Fifth Avenue section..... | 44 |
| (c) Section of side streets east of Fifth Avenue..... | 46 |
| (d) Section of side streets off Riverside Drive..... | 50 |
| (e) Section of side streets west of Central Park..... | 53 |
| (f) Section of side streets east of Lexington Avenue..... | 54 |
| (g) Section in Washington Square district..... | 56 |
| (h) Mount Morris Park section..... | 57 |
| E. Summary..... | 60 |
| IV. Effects in the Bronx under certain assumed conditions..... | 61 |
| A. Tax rates..... | 61 |
| B. Distribution of the burden among the elements in the tax base..... | 62 |
| C. Effects in the various assessment sections of the borough..... | 62 |
| D. Effects in selected sections of the borough..... | 66 |
| (1) Sample district from Assessment Section Nine..... | 66 |
| (2) " " " " " Ten..... | 68 |
| (3) " " " " " Eleven..... | 70 |
| (4) " " " " " Twelve..... | 72 |
| (5) " " " " " Fifteen..... | 73 |
| (6) " " " " " Seventeen..... | 75 |
| E. Summary..... | 77 |

| | PAGE |
|---|------|
| V. Effects in Brooklyn under certain assumed conditions..... | 78 |
| A. Tax rates..... | 78 |
| B. Distribution of the burden among the elements in the tax base..... | 79 |
| C. Effects in the various assessment sections of the borough..... | 79 |
| D. Effects in selected sections of the borough..... | 84 |
| (1) Sample district from Assessment Section Five..... | 84 |
| (2) " " " " " Six..... | 85 |
| (3) " " " " " Eight..... | 87 |
| (4) " " " " " Twelve..... | 88 |
| (5) " " " " " Sixteen..... | 90 |
| (6) " " " " " Nineteen..... | 91 |
| (7) " " " " " Twenty..... | 93 |
| (8) " " " " " Twenty-three..... | 94 |
| E. Summary..... | 96 |
| VI. Effects in Queens under certain assumed conditions..... | 97 |
| A. Tax rates..... | 97 |
| B. Distribution of the burden among the elements in the tax base..... | 98 |
| C. Effects in the various assessment sections of the borough..... | 98 |
| D. Effects in selected sections of the borough..... | 101 |
| (1) Sample district from Ward One..... | 101 |
| (2) " " " " " Two..... | 102 |
| (3) " " " " " Three..... | 103 |
| (4) " " " " " Four..... | 105 |
| (5) " " " " " Five..... | 106 |
| E. Summary..... | 108 |
| VII. Effects in Richmond under certain assumed conditions..... | 109 |
| A. Tax rates..... | 109 |
| B. Distribution of the burden among the elements in the tax base..... | 110 |
| C. Effects in the various assessment sections of the borough..... | 110 |
| D. Effects in selected sections of the borough..... | 113 |
| (1) Sample district from Ward One..... | 113 |
| (2) " " " " " Two..... | 114 |
| (3) " " " " " Three..... | 116 |
| (4) " " " " " Four..... | 117 |
| (5) " " " " " Five..... | 119 |
| E. Summary..... | 120 |
| VIII. Various disturbing factors taken into account..... | 121 |
| IX. The significance of the foregoing data for certain economic classes in the community..... | 124 |
| A. Introductory..... | 124 |
| (1) The necessity of considering the incidence of the tax..... | 124 |
| (2) The incidence of the real estate tax..... | 124 |
| B. Significance for real estate owners..... | 128 |
| (1) Owners who occupy their own property..... | 129 |
| (2) Owners who rent their property..... | 132 |
| (3) Owners of vacant land..... | 132 |
| C. Significance for renters..... | 133 |
| D. Significance for prospective real estate owners..... | 134 |

APPENDIX

| | PAGE |
|---|------|
| Detailed information concerning the effects of the proposed plans to untax buildings upon the taxes payable by owners of parcels in the various selected sections.... | 137 |
| I. Manhattan..... | 138 |
| Sky-scraper section..... | 138 |
| Upper east-side tenement section..... | 145 |
| Rivington Street section..... | 148 |
| Houston Street section..... | 151 |
| Elevator apartment section..... | 153 |
| Walk-up apartment section..... | 154 |
| Riverside Drive section..... | 155 |
| Fifth Avenue section..... | 156 |
| Section of side streets east of Fifth Avenue..... | 159 |
| Section of side streets off Riverside Drive..... | 169 |
| Section of side streets west of Central Park..... | 173 |
| Section of side streets east of Lexington Avenue..... | 178 |
| Section in Washington Square district..... | 181 |
| Mount Morris Park section..... | 183 |
| II. The Bronx..... | 190 |
| Sample district from Assessment Section Nine..... | 190 |
| " " " " " Ten..... | 194 |
| " " " " " Eleven..... | 196 |
| " " " " " Twelve..... | 199 |
| " " " " " Fifteen..... | 201 |
| " " " " " Seventeen..... | 203 |
| III. Brooklyn..... | 205 |
| Sample district from Assessment Section Five..... | 205 |
| " " " " " Six..... | 208 |
| " " " " " Eight..... | 211 |
| " " " " " Twelve..... | 214 |
| " " " " " Sixteen..... | 216 |
| " " " " " Nineteen..... | 220 |
| " " " " " Twenty..... | 224 |
| " " " " " Twenty-three..... | 227 |
| IV. Queens..... | 229 |
| Sample district from Ward One..... | 229 |
| " " " " " Two..... | 231 |
| " " " " " Three..... | 234 |
| " " " " " Four..... | 236 |
| " " " " " Five..... | 240 |
| V. Richmond..... | 243 |
| Sample district from Ward One..... | 243 |
| " " " " " Two..... | 246 |
| " " " " " Three..... | 248 |
| " " " " " Four..... | 251 |
| " " " " " Five..... | 252 |

I. INTRODUCTION

The proposal to reduce the tax rate on buildings involves a differentiation among the elements of the base upon which the taxes are levied. The adoption of the proposal would increase the taxes of some and decrease those of others. The problem is to determine which sections of the city, which types of property and which economic classes would pay greater taxes and which smaller in consequence of the adoption of the plan.

A. THE PROPOSAL

The manner in which it is proposed to reduce the tax rate on improvements is stated in this language in the bill as introduced in the legislature in 1915:

"The board of aldermen shall, for the year nineteen hundred and sixteen, in fixing the rate of taxation on real estate in the City of New York, exclusive of special franchises, so apportion the rate that the rate on the difference between the value of such real estate, with its improvements, and the value of such real estate wholly unimproved, assessed and provided for in section eight hundred and eighty-nine of this act, shall be ninety per centum of the rate on the value of such real estate wholly unimproved. Every year subsequent to nineteen hundred and sixteen the rate on the difference between the value of such real estate with its improvements and the value of such real estate wholly unimproved shall be still further reduced ten per centum of the rate on the value of such real estate wholly unimproved, for eight consecutive years, and in the ninth year it shall be reduced nine per centum of the rate on the value of such real estate wholly unimproved, until the rate on the difference between the value of such real estate with its improvements, and the value of such real estate wholly unimproved, shall be one per centum of the rate on the value of such real estate wholly unimproved; and thereafter the board of aldermen shall so apportion the rate of taxation that the rate on the difference between the value of such real estate with its improvements and the value of such real estate wholly unimproved, shall be one per centum of the rate on the value of such real estate wholly unimproved."*

It will be noted that this latest proposal practically eliminates the tax on buildings in ten years. The bills introduced in the years prior to 1915 contemplated the decrease of the rate on buildings to one-half that on land by a series of five annual reductions of ten per cent. each.

The proposed law, as interpreted by its sponsors, divides the tax base into three groups: in the first group are personal property and

* Senate Bill, No. 1336, introduced by Mr. Heffernan.

special franchises, in the second, improvements (including the improvements of "corporations"*) and in the third, land value (including land value of corporations†). At present the tax base consists of five items: ordinary land value, improvements, personal property, special franchises and real estate of corporations. It is the intent of the bill to increase the tax on group three (land) and decrease the tax on group two (improvements). The tax on group one (personal property and special franchises) is expected to remain constant. Both improvements and land are to be assessed at their full value and the share of the total burden which would fall to group two and group three is to be estimated. Then a calculation is to be made of the rates to be levied against groups two and three in order to produce the apportioned sum, the rate on improvements (group two) becoming progressively less than the rate on group three (land value) until finally eliminated except for a nominal figure. This figure, one per cent., is retained as a part of the tax base in order that the borrowing power of the city may not be affected and in order to avoid constitutional difficulties in the way of the adoption of a plan to exempt improvements entirely.

B. POSSIBLE EFFECTS OF THE PROPOSED LAW UPON THE DISTRIBUTION OF TAX BURDENS

If the tax base were homogeneous, consisting of one kind of property only, or if each element in the base were evenly distributed among all the taxpayers in proportion to each person's total holdings—each person owning part of each item in the tax base in exactly equal proportions—the adoption of the proposed plan would cause no change in the amounts paid as taxes by the individuals. There might be serious effects upon values, it is true, but each person's values would be affected in the same proportion and no discrimination between individuals would result. The principle may be illustrated by an arithmetical example. Suppose there were but three owners of taxable property in the city, A, B and C, and that their holdings were distributed as follows:

| | A | B | C |
|----------------------------------|-----------------|-------------------|----------------|
| Ordinary land value..... | \$200,000 | \$1,000,000 | \$5,000 |
| Improvements..... | 200,000 | 1,000,000 | 5,000 |
| Personal property..... | 20,000 | 100,000 | 500 |
| Real estate of corporations..... | 20,000 | 100,000 | 500 |
| Special franchises..... | 20,000 | 100,000 | 500 |
| | <hr/> \$460,000 | <hr/> \$2,300,000 | <hr/> \$11,500 |

In this case, in spite of the great differences in the size of the total holdings, the rate on any item in the tax base could be increased or decreased without varying the amount which each individual would be called upon to pay. Even if all the taxes were levied on land, the tax

* The "corporations" referred to are for the most part public utility companies, but some miscellaneous property is included.

† This plan, it should be stated, is not considered final and unamendable. There are many among the supporters of the plan who feel that special franchises should be untaxed also and the charges of the public utilities correspondingly reduced.

bill of each individual would remain the same. It is true that the value of the land might be greatly depreciated, in consequence of the heavy levy on the income from that source but each man's land would depreciate in the same proportion so that no inequality would result between individuals.

Such a condition as that described in the illustration is very different from that which actually obtains in the City of New York. Individuals own taxable property in infinitely varying proportions. Complete evenness in the distribution of ownership is almost an impossibility in a growing city. It never existed in any city after the first building was constructed and never can be more than approximated thereafter. It follows, therefore, that the proposed change will result in a redistribution of tax burdens.

C. METHOD OF ASCERTAINING THE REDISTRIBUTION OF THE TAX BURDENS

(1). *The Significance of the Ratio Between Land Values and Improvement Values*

This question then arises: What is the dividing line between the taxpayers whose bills would increase and the taxpayers whose bills would decrease in consequence of the adoption of the proposal?

It has been stated by some that to take the tax off buildings will benefit those individuals whose buildings are worth more than their land and will increase the taxes of those whose land is assessed for more than the buildings. This is evidently based upon the assumption that the relationship of the value of buildings to the value of land is one of equality, lots and houses being approximately equal in value. It is true that this relationship is present in a remarkably large number of cases. It has even been formally stated as a principle that the ideal improvement is one which equals in cost the value of the land on which it stands.* However, this is far from universal and it is not the relationship between the value of land and improvements in the City of New York at present.

Others have said that the ratio between total land values and total improvement values, be the terms equal or unequal, is the ratio which is of significance in this connection.† This is true if land and improvements are the only elements in the tax base. When there are other elements in the tax base, the significant ratio is that between the total value of those elements on which the rate is reduced and the total value of those elements on which the rate is increased. In New York, three other items are present: personal property, real estate of corporations, and special franchises. But according to the terms of the bill as introduced in 1915 and in the preceding years, special franchises

* Richard M. Hurd, *Principles of City Land Values* (N. Y., 1903), p. 97.

† E. g., Edward Polak, *Reduction of Tax on Buildings in the City of New York*, *Annals of the American Academy*, March, 1915, p. 186, *et seq.*

are grouped with personal property and the rate on these two classes of property is expected neither to increase nor decrease. If the higher rate on land values should result in their depreciation, however, this would mean a smaller total base, and a higher rate of taxation on personal property and special franchises. For the present, nevertheless, let it be assumed that the values of land would not be diminished by virtue of the higher rate of the tax, the stimulating influence upon building and business activity being sufficient to counterbalance the depressing effect of the higher tax rate. In this case these two items, personal property and special franchises, might be eliminated from consideration. They form a separate part of the tax base, unaffected by the manipulations in the rates on the other items. The last element of the base, real estate of corporations, would be divided into its component parts, land and improvements, and added to the items of ordinary land value and improvements. It is evident that the resulting totals should be used in calculating standard relationship.

The first step, then, is to determine the standard ratio. Any piece of property in which the value of the building is greater in proportion to the value of the land than is the case in the general ratio arrived at would pay a smaller tax and any piece of property in which the land was a larger factor than in the general ratio would pay a greater tax than before.

(2). The District for which the Standard Ratios Should be Calculated

But the problem is further complicated by the fact that the tax rates finally extended include rates levied for county purposes as well as for general city purposes.* There are five counties within the limits of the city whose expenses are met by a tax on the property which lies in their own boundaries. This results in a variation in the tax rates from county to county. Such being the situation, the question arises as to the jurisdiction for which the standard ratios between land and buildings should be calculated. Is the relation between land and improvements in the entire city the significant relation or is the relation in the county the proper one to be used in the comparisons? This is a matter of some importance for the proportion of land value to building value varies widely among the counties.†

The plan under consideration contemplates no apportionment of general expenses among the counties on the full value basis, but rather a change in the general city rate. This involves a redistribution of the

* In those years when there is a direct state tax, the amount apportioned to the city is treated as a general city charge. It is, therefore, unnecessary to treat the state tax separately for the purposes of this study.

† If the general city expenses were to be apportioned among the counties on the basis of assessed valuations, buildings being included at their full value, and the discrimination between land and buildings being made in calculating the rate for each county, the result would be much greater differences between counties in the rates than at present. In this case the general ratios between land and buildings for the counties would be the factors of significance and the standard for comparison in determining whose taxes would be increased and decreased.

burden of general city taxes among the boroughs but it insures that the tax for general city purposes shall be levied on each class of property at a uniform rate over the city. This means that so far as the general city taxes are concerned, the significant relationship is that of land values to building values in the city at large.

The county taxes, being raised from the property within the county, would be redistributed in a different manner. The significant ratio here is that between land and buildings within the county limits.

To determine, therefore, whether the adoption of the proposed plan to untax buildings will increase or decrease the taxes on a particular parcel of real estate, it is necessary to take into account both the county ratio and the general city ratio. For example, assume a piece of property in which the building value is 30 per cent. and the land value 70 per cent. of the total. Assume also that the county relationship is 25 and 75 per cent. This would mean lower county taxes. Assume the general city relationship to be 35 and 65 per cent. This would mean higher city taxes. To determine whether the total tax bill would be increased or decreased it would be necessary to compare the size of the increase with the size of the decrease. Or this may be done by the use of a composite ratio, computed from the general city ratio and the county ratio.*

D. THE STANDARD RATIOS

The following table gives the general percentages from which can be determined the standard relationship of improvement values to building values in 1914 in the various boroughs of the City of New York and in the city at large:†

STANDARD RELATIONSHIPS BETWEEN ASSESSED VALUES OF IMPROVEMENTS AND VALUES OF LAND IN VARIOUS SUBDIVISIONS OF NEW YORK CITY

| | Improvements (a) | Land (a) | Percentage of Total | |
|----------------|------------------|-----------------|---------------------|-------|
| | | | Improvements | Land |
| Manhattan..... | \$1,657,719,056 | \$3,209,337,610 | 34.06 | 65.94 |
| Bronx..... | 274,612,870 | 357,871,385 | 43.42 | 56.58 |
| Brooklyn..... | 795,825,978 | 797,088,314 | 49.96 | 50.04 |
| Queens..... | 179,334,522 | 293,906,195 | 37.89 | 62.11 |
| Richmond..... | 38,087,988 | 41,655,683 | 47.76 | 52.24 |
| Aggregate..... | \$2,945,580,414 | \$4,699,859,187 | 38.53 | 61.47 |

(a) These amounts include the land and improvements of corporations. The real estate of corporations divided between land and improvements, is as follows:

| | Improvements | Land | Total |
|----------------|--------------|--------------|---------------|
| Manhattan..... | \$45,390,936 | \$47,387,950 | \$92,778,886 |
| Bronx..... | 21,331,975 | 21,755,325 | 43,087,300 |
| Brooklyn..... | 8,198,205 | 13,229,155 | 21,427,360 |
| Queens..... | 13,326,165 | 13,228,075 | 26,554,240 |
| Richmond..... | 1,400,615 | 1,406,575 | 2,807,190 |
| Aggregate..... | \$89,647,896 | \$97,007,080 | \$186,654,976 |

* Cf. *infra*, p. 16.

† Unless specifically stated, the assessment values and the tax rates used in this study are for the year 1914. These were the latest available when the data were gathered.

It will be seen from the table that any piece of real estate in Manhattan, for example, will pay greater taxes for general city purposes under the new plan if the building represents less than 38.53 per cent. of the total value of the parcel. The same parcel will pay greater county taxes if the building represents less than 34.06 per cent. of the total value of both land and building.

In cases where county taxes will be increased and general city taxes decreased, the net result may be determined by applying the tax rates and comparing the amounts of the increases and decreases. But this is a slow process. If it is desired to learn merely whether the total taxes are increased or decreased, without reference to the amounts of such increases or decreases, the end can be accomplished by comparing the ratios of the particular parcels with a composite ratio, made up from the general city ratio and the county ratio. The general city taxes are much heavier than the county taxes. Consequently the dividing line between the parcels whose taxes would increase and those whose parcels would decrease lies much nearer the general city ratio than the county ratio. Its exact position is determined by the relative size of the tax levies for city and county purposes.*

The standard composite ratios are as follows:

STANDARD COMPOSITE RATIOS FOR THE VARIOUS SUBDIVISIONS OF NEW YORK CITY (a)

| | Improvements | Land |
|----------------|--------------|---------|
| Manhattan..... | 38.34 | : 61.66 |
| Bronx..... | 38.71 | : 61.29 |
| Brooklyn..... | 39.44 | : 60.56 |
| Queens..... | 38.49 | : 61.51 |
| Richmond | 39.51 | : 60.49 |

(a) These ratios are computed on the assumption that the tax rate on buildings is to be made half of that on land. If the tax rate on buildings were reduced to one per cent., these figures would be altered slightly, in no case so much as to affect unit figures.

These ratios take into consideration all the important peculiarities of the boroughs, their differing tax rates and state of development. To determine, therefore, whether the taxes on a particular parcel of real estate in any borough will be increased or decreased by the adoption of the plan to reduce the tax on buildings† it is only necessary to compare the relationship of assessed building value to assessed land value in that parcel with the standard composite ratio for that borough. Thus, in Manhattan, for example, any parcel in which the land is worth more

* The proportion used is as follows: the levy for city purposes in the county is to the levy for county purposes as X is to the difference between the terms of the standard city ratio and the standard county ratio. X in this case represents an amount which may be added to the proper terms in the county or city ratios to form a new composite ratio. The matter is complicated by the fact that the city taxes charged to the property in the various counties vary with the extent to which the tax on buildings is reduced. This factor is of too slight importance, however, to affect the composite ratios seriously.

† To fifty per cent. of that on land, although the ratios are almost identically the same in case the ratio on buildings is reduced to one per cent. of that on land.

than 61.66 per cent. of the total value of the parcel will pay greater taxes and *vice versa*. The variation in the standard composite ratios for the various boroughs is relatively slight. The land factor is most important in Manhattan (61.66 per cent.) and of least importance in Richmond (60.49 per cent.), the difference between the extremes being slightly over one per cent. (1.17 per cent.).

II. EFFECTS IN THE CITY AS A WHOLE UNDER CERTAIN ASSUMED CONDITIONS

Attention may now be turned to a consideration of the effects of transferring the tax to land. What will be the results of the change? Where will the tax bills be greater and where smaller and how great will the changes be? It should be borne in mind that the statements now to be made concerning the effects assume that the additional tax on land values will not have the effect of diminishing the assessed values. Later the probable readjustments in values will be taken into consideration.*

A. EFFECTS UPON THE TAX BURDENS OF THE BOROUGHES

The first point to be determined is the effect of the proposed plan upon the distribution of the taxes among the various boroughs of the city.† The accompanying map shows the boundaries of these subdivisions. Which will pay the greater and which will pay the smaller taxes under the plan?

(1). *Increases and Decreases*

As has been seen‡, the proposed plan leaves the distribution of county expenses untouched. Presumably they will be neither reduced nor increased. It is only in the distribution of the general city expenses among the boroughs that a change will result. In what direction these changes will occur can be readily determined by a comparison of the standard ratios for the boroughs with that of the city in general. The standard ratios are:

STANDARD RATIOS FOR THE CITY OF NEW YORK AND FOR THE BOROUGHES

| | Improvements Land | |
|-----------------------|-------------------|--------|
| City of New York..... | 38.5 | : 61.5 |
| Manhattan..... | 34.1 | : 65.9 |
| Bronx..... | 43.4 | : 56.6 |
| Brooklyn..... | 50.0 | : 50.0 |
| Queens..... | 37.9 | : 62.1 |
| Richmond..... | 47.8 | : 52.2 |

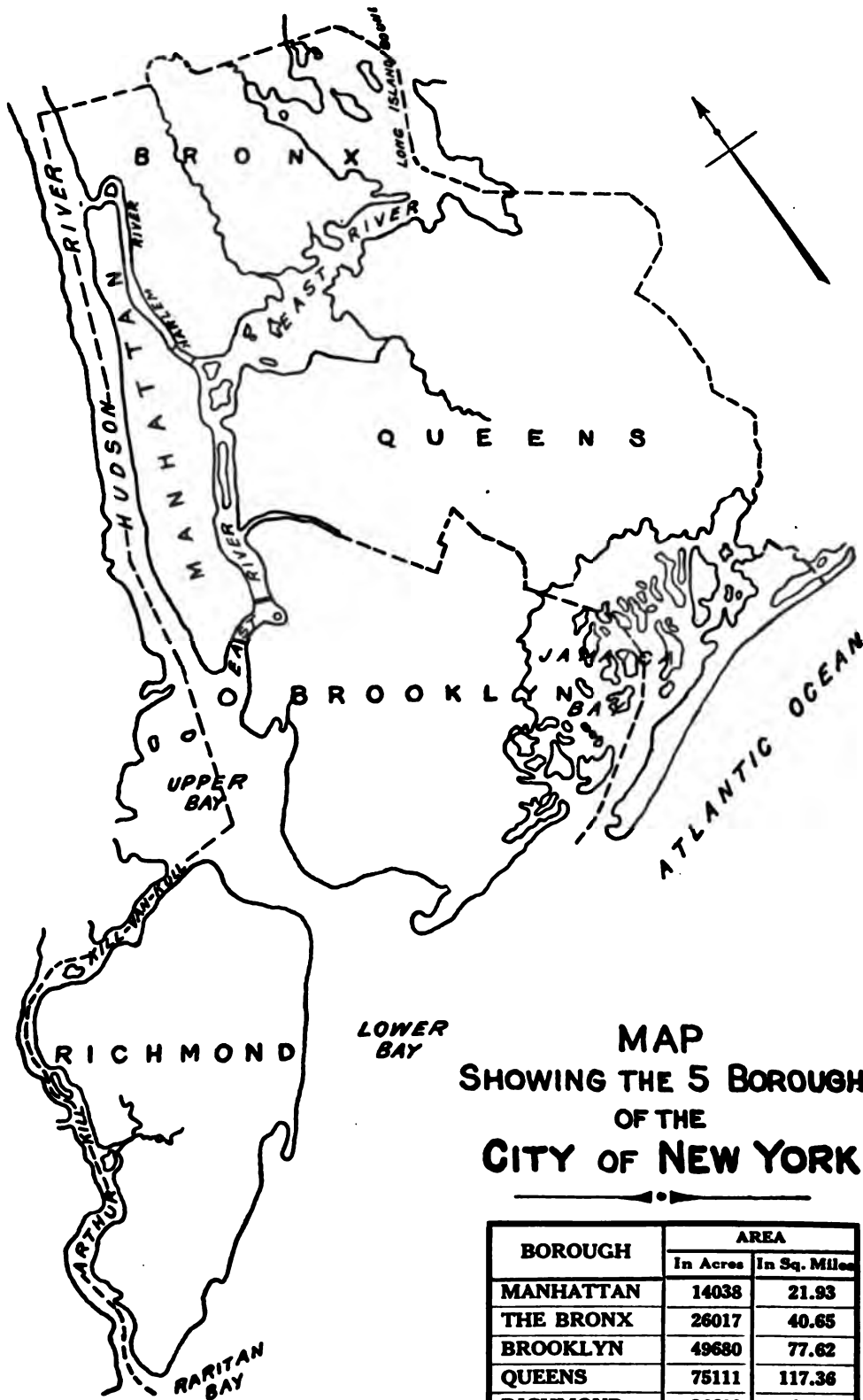
The boroughs which have a larger percentage of land than the city in general (61.5 per cent.) are, strangely enough, Manhattan and Queens.** This indicates that these two boroughs would be charged with a larger share of the city's general expenses than at present. The taxes in the other boroughs would be lightened.

* Cf. *infra*, p. 121 *et seq.*

† The boroughs and counties are coterminous.

‡ Cf. *supra*, pp. 14-15.

** Manhattan is the most highly improved of the boroughs in proportion to its area, while Queens, Richmond alone excepted, is the most poorly improved.



MAP
SHOWING THE 5 BOROUGHS
OF THE
CITY OF NEW YORK

| BOROUGH | AREA | |
|--------------|---------------|---------------|
| | In Acres | In Sq. Miles |
| MANHATTAN | 14038 | 21.93 |
| THE BRONX | 26017 | 40.65 |
| BROOKLYN | 49680 | 77.62 |
| QUEENS | 75111 | 117.36 |
| RICHMOND | 36600 | 57.19 |
| TOTAL | 201446 | 314.75 |

How much the increases and decreases in the various boroughs would be, is a question whose answer involves somewhat elaborate calculations. But since valuable data as to the probable effects upon tax rates and the weight of the burden upon the various classes of property in the tax base are at the same time obtained, the process may be profitably carried through.

(2). *The Assessed Values*

The assessed values of taxable property in the City of New York in 1914, arranged as they would be, were the proposed plan adopted, are presented in the following table:

ASSESSED VALUES OF PROPERTY GROUPED IN ACCORDANCE WITH THE SPECIFICATIONS OF THE PLAN TO UNTAX BUILDINGS

| | Group One— Personal Property and Special Franchises | Group Two— Land, including Land of Corporations | Group Three— Improvements, including Improvements of Corporations | Total |
|-------------------------------|--|--|--|-----------------|
| Manhattan (New York Co.)..... | \$569,962,364 | \$3,209,337,610 | \$1,657,719,056 | \$5,437,019,030 |
| Bronx..... | 31,908,958 | 357,871,385 | 274,612,870 | 664,393,213 |
| Brooklyn (Kings Co.) | 117,557,703 | 797,088,314 | 795,825,978 | 1,710,471,995 |
| Queens..... | 21,361,189 | 293,906,195 | 179,334,522 | 494,601,906 |
| Richmond..... | 3,925,657 | 41,655,683 | 38,087,988 | 83,669,328 |
| Aggregate..... | \$744,715,871 | \$4,699,859,187 | \$2,945,580,414 | \$8,390,155,472 |

(3). *The Tax Rates*

The tax rates would be more complicated than at present. The tax payer to-day is quoted a single figure for each borough—a rate secured by adding the county rate for that borough to the general city rate. Under the proposed plan there would be three tax rates for each borough: (1) one for personal property, which, presumably, would be the same as the rate under the present system; (2) a rate on land, higher than the first; and (3) a rate on buildings lower than the first and one-half or one one-hundredth of the second, depending upon which plan was in force. The tax rates which would result from adoption of the plans under the assumed conditions* are set forth in the accompanying table.† The rate on personal property would remain everywhere the same as at present. If the tax rate on buildings were halved, the rate on land in Manhattan would increase approximately twenty-three per cent. (to 2.20) and if the tax on buildings were reduced to one one-hundredth, the rate on land would increase sixty-one per cent. (to 2.86). The rate on land in the Bronx would be less than the Manhattan rate. The rates in the other three boroughs would be higher, the

* Cf. *supra*, p. 18.

† From the total levy in each case was subtracted the amount charged against Group One. The remainder was made one term of an equation, the other of which was the assessed value of land (Group One) multiplied by X plus the assessed value of buildings multiplied by one-half X or one one-hundredth X (as the case might be). The result was the rate on land. The rate on buildings was one-half or one one-hundredth of this amount.

THE RATES UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Manhattan (New York County) | Bronx | Brooklyn (Kings County) | Queens | Richmond |
|---|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| GROUP ONE: | | | | | |
| Personal Property and Special Franchises..... | 1.69972 Do. Do. | 1.69972 Do. Do. | 1.69972 Do. Do. | 1.69972 Do. Do. | 1.69972 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| County Purposes..... | .07612 Do. Do. | .03215 Do. Do. | .13724 Do. Do. | .09087 Do. Do. | .19007 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| Total..... | 1.77584 Do. Do. | 1.76187 Do. Do. | 1.83696 Do. Do. | 1.79059 Do. Do. | 1.89039 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| GROUP TWO: | | | | | |
| Land, including Land of Corporations..... | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| County Purposes..... | .07612 Do. Do. | .03215 Do. Do. | .13724 Do. Do. | .09087 Do. Do. | .19007 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| Total..... | 1.77584 Do. Do. | 1.76187 Do. Do. | 1.83696 Do. Do. | 1.79059 Do. Do. | 1.89039 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| GROUP THREE: | | | | | |
| Improvements, including Improvements of Corporations..... | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 | 1.69972 2.10537 2.74777 |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| County Purposes..... | .07612 Do. Do. | .03215 Do. Do. | .13724 Do. Do. | .09087 Do. Do. | .19007 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |
| Total..... | 1.77584 Do. Do. | 1.76187 Do. Do. | 1.83696 Do. Do. | 1.79059 Do. Do. | 1.89039 Do. Do. |
| | Rate on Improvements, $\frac{1}{100}$ | | | | |

(a) These rates were carried to six decimal places. The figures given are exactly one-half the rates on Group Two.
 (b) These rates were carried to seven decimal places. The figures given are exactly one one-hundredth of the rates of Group Two.

highest rate being in Richmond (3.11 assuming the more drastic plan in force). The rates on improvements in Manhattan would drop to 1.05, with the tax rate halved, and to practically nothing with the full plan in force.

(4). *The Amounts of Taxes Payable*

The changes in the rates are much more violent than the changes in the weight of the burden borne by the various boroughs. As will be observed from the table on page 23, the amount of taxes payable would not be seriously affected in three of the boroughs. The Bronx and Richmond would be called upon to pay slightly smaller sums for general city purposes and Queens a slightly larger sum. Brooklyn and Manhattan are the only boroughs where material changes of this type would result. If the full plan were put in force Manhattan's share of the general expenses of the city would increase approximately six million dollars while Brooklyn's share would decrease by almost the same amount. These facts are more plainly set forth in the graph.

GENERAL CITY TAXES PAID BY THE VARIOUS BOROUGHS OF THE CITY
UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED
PLANS TO UNTAX BUILDINGS

PRESENT SYSTEM

| | | | |
|------------------------------------|--------------------------------|---------------------------------|--------------------------------|
| <p>MANHATTAN 92.4 MILLIONS</p> | <p>BRONX 11.3 MILLIONS</p> | <p>BROOKLYN 29 MILLIONS</p> | <p>QUEENS 8.4 MILLIONS</p> |
|------------------------------------|--------------------------------|---------------------------------|--------------------------------|

(a)

RATE ON IMPROVEMENTS ONE HALF RATE ON LAND

| | | | |
|----------------------|--------------------------|----------------------|---------------------|
| <p>94.7 MILLIONS</p> | <p>10.9 MILLIONS</p> | <p>27.2 MILLIONS</p> | <p>8.4 MILLIONS</p> |
|----------------------|--------------------------|----------------------|---------------------|

(b)

RATE ON IMPROVEMENTS ONE-ONE-HUNDREDTH RATE ON LAND

| | | | |
|----------------------|--------------------------|----------------------|---------------------|
| <p>98.3 MILLIONS</p> | <p>10.5 MILLIONS</p> | <p>24.1 MILLIONS</p> | <p>8.5 MILLIONS</p> |
|----------------------|--------------------------|----------------------|---------------------|

(c)

RICHMOND

- (a) 1.4 MILLIONS
- (b) 1.3 MILLIONS
- (c) 1.2 MILLIONS

DISTRIBUTION OF TAXES AMONG BOROUGHS OF THE CITY AND CLASSES OF PROPERTY UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS (a)

| | Manhattan (New York County) | Bronx | Brooklyn (Kings County) | Queens | Richmond | Entire City |
|---|---|--|---|--|--|--|
| GROUP ONE: Personal Property and Special Franchises..... | General City Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | \$9,087,764.29 Do. Do. | \$1,998,151.79 Do. Do. | \$363,080.40 Do. Do. | \$66,725.18 Do. Do. | \$12,658,084.60 Do. Do. |
| | County Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 438,855.35 Do. Do. | 101,336.19 Do. Do. | 20,692.58 Do. Do. | 7,485.05 Do. Do. | 643,200.69 Do. Do. |
| | Total..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 10,121,619.64 Do. Do. | 2,109,487.98 Do. Do. | 383,772.98 Do. Do. | 74,210.23 Do. Do. | 13,301,285.19 Do. Do. |
| | | | | | | |
| GROUP TWO: Land, including Land of Corporations..... | General City Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 54,549,753.22 67,665,221.90 88,185,216.04 | 13,548,269.49 16,780,861.15 21,902,153.56 | 4,995,582.38 6,187,518.95 8,075,866.25 | 708,029.98 876,964.60 1,144,602.36 | 79,884,446.58 98,944,725.61 129,141,320.77 |
| | County Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 2,442,947.79 2,944,246.32 3,685,924.25 | 1,083,924.00 1,468,193.36 2,104,493.32 | 284,706.93 351,276.68 455,642.77 | 79,424.89 104,343.32 150,968.61 | 4,123,420.88 5,122,137.99 6,846,808.76 |
| | Total..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 56,992,701.01 70,609,468.22 91,871,140.29 | 14,632,193.49 18,238,054.51 24,006,646.88 | 5,280,289.31 6,538,795.63 8,531,509.02 | 787,454.87 981,307.92 1,295,570.97 | 84,007,867.26 104,066,863.50 135,988,129.53 |
| | | | | | | |
| GROUP THREE: Improvements, includ- ing Improvements of Corporations..... | General City Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 28,176,682.34 17,449,730.99 455,503.07 | 13,526,813.31 8,377,142.78 218,674.68 | 3,048,184.74 1,887,737.95 49,277.00 | 647,389.15 400,927.49 10,465.70 | 50,066,619.41 31,006,210.39 806,377.75 |
| | County Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 1,261,855.75 760,428.89 19,038.90 | 1,092,191.57 727,942.02 21,610.65 | 173,721.35 107,170.31 2,780.22 | 72,622.37 47,703.80 1,377.64 | 2,771,062.94 1,752,241.11 47,800.69 |
| | Total..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 29,438,538.09 18,210,159.88 474,541.97 | 14,619,004.88 9,105,084.80 240,285.33 | 3,221,906.09 1,994,908.26 52,067.22 | 720,011.52 448,630.79 11,843.34 | 52,837,682.35 32,758,451.50 857,178.44 |
| | | | | | | |
| Total Taxable Property. | General City Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 92,414,099.86 94,702,717.18 98,328,483.40 | 29,073,224.59 27,186,155.72 24,118,960.03 | 8,408,847.52 8,438,337.30 8,488,223.65 | 1,422,144.30 1,344,617.27 1,221,793.24 | 142,609,150.59 142,609,020.50 142,608,783.12 |
| | County Purposes..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 4,138,058.89 4,138,630.56 4,138,818.50 | 2,347,451.77 2,347,471.57 2,347,440.16 | 479,120.87 479,139.57 479,115.57 | 159,532.31 159,531.67 169,531.30 | 7,537,694.23 7,537,579.69 7,537,810.04 |
| | Total..... { Present System..... { Rate on Improvements, $\frac{1}{100}$ { Rate on Improvements, $\frac{1}{100}$ | 96,552,758.75 98,841,247.74 102,467,301.90 | 31,420,676.36 29,533,627.29 26,466,400.19 | 8,885,968.39 8,917,476.87 8,967,339.22 | 1,681,676.61 1,504,148.94 1,381,324.54 | 150,146,834.81 150,146,600.19 150,146,593.16 |
| | | | | | | |

(a) The tax rates were carried only to five decimal points. As a consequence there are slight discrepancies in the totals. No one of these amounts is more than \$1,000.

B. EFFECTS UPON THE TAX BURDEN OF VARIOUS TYPES OF PROPERTY

One more point calls for consideration at this place: *vis.*, the effect of the proposed changes upon the amounts of taxes charged to the various types of property which enter into the composition of the tax base. With the aid of the graph these effects become apparent.

PORTION OF TOTAL TAXES CARRIED BY VARIOUS ELEMENTS OF THE TAX BASE UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX IMPROVEMENTS

PRESENT SYSTEM

| | | |
|---------------------------------------|---------------------|-------------------------------|
| PERSONAL PROPERTY 13.3 MILLIONS | LAND 84 MILLIONS | IMPROVEMENTS 52.8 MILLIONS |
|---------------------------------------|---------------------|-------------------------------|

RATE ON IMPROVEMENTS ONE-HALF RATE ON LAND

| | | |
|---------------------------------------|------------------------|-------------------------------|
| PERSONAL PROPERTY 13.3 MILLIONS | LAND 104.1 MILLIONS | IMPROVEMENTS 32.8 MILLIONS |
|---------------------------------------|------------------------|-------------------------------|

RATE ON IMPROVEMENTS ONE-ONE-HUNDREDTH RATE ON LAND

| | | |
|---------------------------------------|------------------------|-----------------------------|
| PERSONAL PROPERTY 13.3 MILLIONS | LAND 135.9 MILLIONS | IMPROVEMENTS .8 MILLIONS |
|---------------------------------------|------------------------|-----------------------------|

Personal property would, under the assumed conditions, continue to pay the same amount as before. The share of land would increase from 84 to 104 millions, if the rate on buildings were halved, and to 136 millions, if the full plan were adopted. These increases, of course, are accompanied by exactly corresponding decreases in the share of general city taxes payable by buildings.

C. SUMMARY

It is seen, then, that, under the assumed conditions of unvarying values in the tax base, the adoption of the plan to untax buildings would result in a redistribution of general city expenses among the boroughs.

The taxes of Manhattan would be considerably increased and those of Brooklyn considerably decreased. Taxes in Queens would be very slightly increased and in the Bronx and in Richmond, slightly decreased. Tax rates on land would, under the plan to halve the rate on improvements, increase by amounts ranging from 42 points (Manhattan and the Bronx) to 47 points (Richmond). Under the plan to reduce the tax on buildings to one one-hundredth of the rate on land, the land rate would increase 109 points in Manhattan and the Bronx, 111 points in Queens, 118 points in Brooklyn and 122 points in Richmond. The rates on improvements in the case of the first plan would be approximately two-thirds of the present rates and under the full plan would be negligible.

In the city at large, the adoption of the first plan* would increase the amount now paid by land owners as taxes from 84 millions to 104 millions. The adoption of the full plan† means the increase of this sum to 136 millions.

* By this is meant the plan to reduce the tax on buildings to one-half the tax on land.

† This is the reduction of the tax on buildings to one one-hundredth the tax on land.

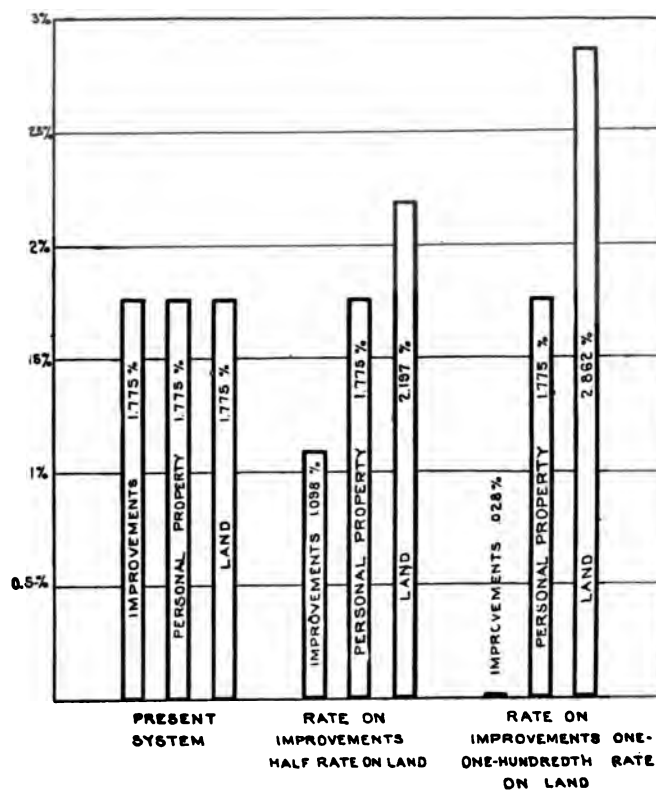
III. THE EFFECTS IN MANHATTAN UNDER CERTAIN ASSUMED CONDITIONS*

The increase in general city taxes which would fall to the share of Manhattan has already been discussed.† The effects within the borough will next be traced.

A. TAX RATES

The following graph‡ presents the results which may be anticipated upon the Manhattan tax rates in case the proposed plans to untax buildings are adopted.

MANHATTAN
RATES UPON THE VARIOUS CLASSES OF PROPERTY UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS



* The most important condition assumed is that the assessed values will not be disturbed. *Cf. supra*, p. 18.

† *Cf. supra*, pp. 22-23.

‡ The statistics upon which this graph is based are presented in detail in the table on p. 21.

B. DISTRIBUTION OF BURDEN AMONG THE ELEMENTS IN THE TAX BASE

The share of the tax burden in Manhattan which is carried by personal property, land and improvements under the present system and the changes that will be wrought by the adoption of proposed plans are set forth in the following graph:

MANHATTAN

DISTRIBUTION OF TAXES AMONG THE ELEMENTS OF THE TAX BASE
UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED
PLANS TO UNTAX BUILDINGS

PRESENT SYSTEM

| | | |
|---------------------------------------|---------------------|-------------------------------|
| PERSONAL PROPERTY 10.1 MILLIONS | LAND 57 MILLIONS | IMPROVEMENTS 29.4 MILLIONS |
|---------------------------------------|---------------------|-------------------------------|

RATE ON IMPROVEMENTS ONE-HALF RATE ON LAND

| | | |
|---------------------------------------|-----------------------|----------------------------------|
| PERSONAL PROPERTY 10.1 MILLIONS | LAND 70.5 MILLIONS | IMPROVEMENTS 18.2 MILLIONS |
|---------------------------------------|-----------------------|----------------------------------|

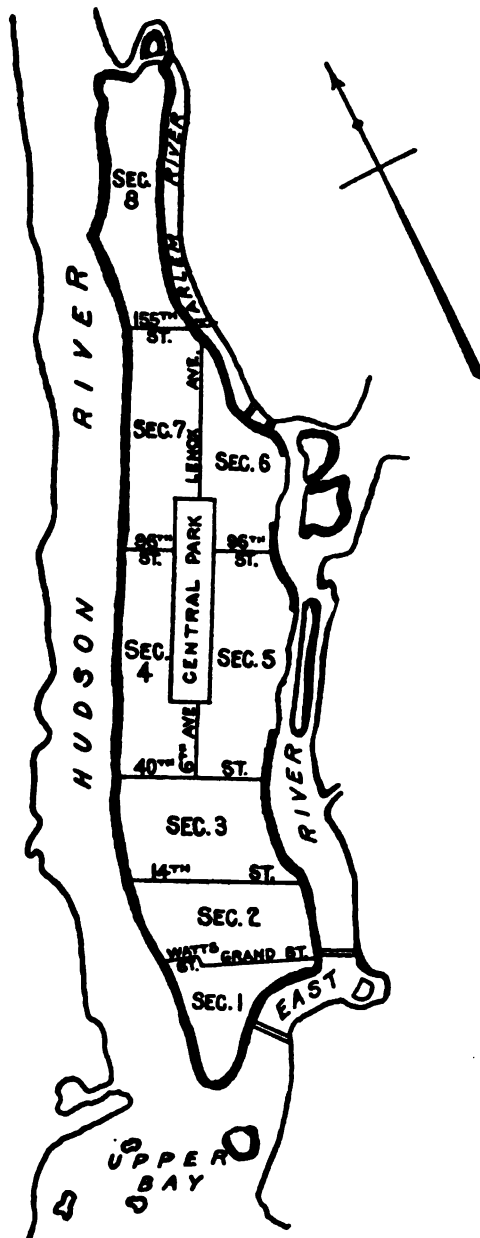
RATE ON IMPROVEMENTS ONE-ONE-HUNDREDTH RATE ON LAND (a)

| | | |
|---------------------------------------|-----------------------|--------------|
| PERSONAL PROPERTY 10.1 MILLIONS | LAND 91.9 MILLIONS | IMPROVEMENTS |
|---------------------------------------|-----------------------|--------------|

(a) \$474,541.97

C. EFFECTS IN THE VARIOUS ASSESSMENT SECTIONS OF THE BOROUGH

For the purposes of assessment the Borough of Manhattan is divided into eight sections, whose boundaries are traced on the map on page 28.



**BOROUGH
OF
MANHATTAN**

**TAX LEVIES UPON THE REAL ESTATE (a) IN THE VARIOUS ASSESSMENT SECTIONS OF
MANHATTAN UNDER THE PRESENT SYSTEM, AND UNDER THE
PROPOSED PLANS TO UNTAX BUILDINGS**

| | Levies | | | Increases and Decreases | |
|-------------------|-------------------|---|---|---|---|
| | Present System | Rate on Improvements, One-Half | Rate on Improvements, One One- Hundredth | Rate on Improvements, One-Half | Rate on Improvements, One One- Hundredth |
| SECTION 1: | | | | | |
| Land..... | \$9,771,736.30 | \$12,089,266.12 | \$15,751,851.38 | | |
| Improvements..... | 4,368,995.27 | 2,702,575.29 | 70,412.11 | | |
| | \$14,140,731.57 | \$14,791,841.41 | \$15,822,263.49 | + \$651,109.84 | + \$1,681,531.92 |
| SECTION 2: | | | | | |
| Land..... | \$5,969,478.52 | \$7,385,239.67 | \$9,622,694.82 | | |
| Improvements..... | 3,152,794.37 | 1,950,257.13 | 50,811.43 | | |
| | \$9,122,272.89 | \$9,335,496.80 | \$9,673,496.25 | +213,223.91 | +551,223.26 |
| SECTION 3: | | | | | |
| Land..... | \$12,921,181.26 | \$15,965,654.35 | \$20,828,696.21 | | |
| Improvements..... | 5,457,975.16 | 3,376,197.02 | 87,962.46 | | |
| | \$18,379,156.42 | \$19,361,851.37 | \$20,916,658.67 | +982,694.95 | +2,537,502.25 |
| SECTION 4: | | | | | |
| Land..... | \$7,623,248.70 | \$9,431,228.96 | \$12,288,530.61 | | |
| Improvements..... | 4,163,987.86 | 2,575,761.70 | 67,108.15 | | |
| | \$11,787,236.56 | \$12,006,990.66 | \$12,355,638.76 | +219,754.10 | +568,402.20 |
| SECTION 5: | | | | | |
| Land..... | \$11,087,941.49 | \$13,717,631.28 | \$17,873,548.89 | | |
| Improvements..... | 5,191,772.13 | 3,211,529.01 | 83,672.24 | | |
| | \$16,279,713.62 | \$16,929,160.29 | \$17,957,221.13 | +649,446.67 | +1,677,507.51 |
| SECTION 6: | | | | | |
| Land..... | \$2,610,385.35 | \$3,229,481.67 | \$4,207,891.09 | | |
| Improvements..... | 1,748,392.79 | 1,081,521.69 | 28,177.65 | | |
| | \$4,358,778.14 | \$4,311,003.36 | \$4,236,068.74 | -47,774.78 | -122,709.40 |
| SECTION 7: | | | | | |
| Land..... | \$4,511,848.63 | \$5,581,908.59 | \$7,273,013.40 | | |
| Improvements..... | 3,545,599.52 | 2,193,238.74 | 57,142.01 | | |
| | \$8,057,448.15 | \$7,775,147.33 | \$7,330,155.41 | -282,300.82 | -727,292.74 |
| SECTION 8: | | | | | |
| Land..... | \$1,655,346.59 | \$2,047,939.58 | \$2,668,396.94 | | |
| Improvements..... | 1,002,850.59 | 620,343.82 | 16,162.26 | | |
| | \$2,658,197.18 | \$2,668,283.40 | \$2,684,549.20 | +10,066.22 | +26,352.02 |
| TOTAL | | | | | |
| Land..... | \$56,151,166.84 | \$69,468,350.23 | \$90,514,603.36 | | |
| Improvements..... | 28,682,367.69 | 17,711,424.40 | 461,448.31 | | |
| | \$84,783,534.53 | \$87,179,774.63 | \$90,976,051.67 | +2,396,240.10 | +6,192,517.14 |

(a) Not including the "Real Estate of Corporations."

The largest increase in taxes would result in Section Three between 14th and 40th streets. The net increase for the real estate of the island under the plan to halve the tax rate on buildings would be \$2,936,240.10 and under the full plan, \$6,192,517.14.

In which of these sections taxes on real estate would increase and in which they would decrease may be ascertained from the data presented in the following table:

ASSESSED VALUES AND RATIOS IN THE VARIOUS ASSESSMENT SECTIONS OF MANHATTAN
(Standard Composite Ratio, 38.34: 61.66)

| | Assessed Values | | | Taxes Payable |
|----------------|-----------------|---------------|-------------|---------------|
| | Improvements | Land | Ratios | |
| Section 1..... | \$246,024,150 | \$550,259,950 | 30.9 : 69.1 | Increased |
| Section 2..... | 177,538,200 | 336,149,570 | 34.6 : 65.4 | " |
| Section 3..... | 307,346,110 | 727,609,540 | 29.7 : 70.3 | " |
| Section 4..... | 234,479,900 | 429,275,650 | 35.3 : 64.7 | " |
| Section 5..... | 292,355,850 | 624,377,280 | 31.9 : 68.1 | " |
| Section 6..... | 98,454,410 | 146,994,400 | 40.1 : 59.9 | Decreased |
| Section 7..... | 199,657,600 | 254,068,420 | 44.0 : 56.0 | " |
| Section 8..... | 56,471,900 | 93,214,850 | 37.7 : 62.3 | Increased |

It appears from this table that the only sections in Manhattan where real estate as a whole (land and improvements) will pay smaller taxes under the new plan than at present are sections six and seven, comprising a belt of territory from 96th Street to 155th Street entirely across the island.

The amounts of the increases and decreases in the levies on real estate in the various assessment sections are shown in the table on page 29.

D. EFFECTS IN SELECTED SECTIONS OF THE BOROUGH

(1). *The "Sky Scraper" Section*

| | |
|-----------------|-----------|
| Increased | 65 |
| Decreased..... | 99 |
| | <hr/> 164 |

South of Chambers Street in 1914 there were 164 buildings ten stories or more in height. The ratio of improvement value to land value was obtained for each of these parcels. By comparing with the standard composite ratio for Manhattan (38.34:61.66) it became evident that the adoption of the plan to untax buildings would mean reduced taxes for the great majority. Only a few more than one-third (65 as compared with 164) of these buildings would have their taxes increased. Moreover, as is shown by the following table the increased taxes will fall chiefly upon the smaller buildings.

BUILDINGS WHOSE TAXES WILL BE INCREASED OR DECREASED GROUPED ACCORDING TO HEIGHT

| Number of Stories | Number of Parcels Whose Taxes Would be Increased | Number of Parcels Whose Taxes Would be Decreased | Total |
|-------------------|--|--|-----------|
| 10..... | 17 | 11 | 28 |
| 11..... | 5 | 8 | 13 |
| 12..... | 14 | 24 | 38 |
| 13..... | 6 | 5 | 11 |
| 14..... | 2 | 3 | 5 |
| 15..... | 3 | 6 | 9 |
| 16..... | 6 | 8 | 14 |
| 17..... | 1 | 2 | 3 |
| 18..... | 4 | 3 | 7 |
| 19..... | 1 | 3 | 4 |
| 20..... | 2 | 4 | 6 |
| 21..... | 2 | 5 | 7 |
| 22..... | 1 | 1 | 2 |
| 23..... | .. | 3 | 3 |
| 25..... | 1 | 3 | 4 |
| 26..... | .. | 2 | 2 |
| 30..... | .. | 2 | 2 |
| 32..... | .. | 3 | 3 |
| 33..... | .. | 1 | 1 |
| 40..... | .. | 1 | 1 |
| 54..... | .. | 1 | 1 |
| | <hr/> 65 | <hr/> 99 | <hr/> 164 |

It will be observed that every building in the district over twenty-five stories in height (ten) would pay smaller taxes. If the tax on buildings were halved, the Woolworth building, with its 54 stories, would receive a decrease in annual taxes of \$28,847.64; the 40 story Singer building would receive one of \$3,473.40; and the 33 story City Investment building one of \$12,742.36. If the full plan were adopted, the Woolworth building, instead of paying \$156,273.92 annually, as at present, would

pay but \$81,870.56 and the other buildings would receive corresponding decreases not so great.

The simple arithmetic average of the assessed values of all ten-story buildings was calculated and the ratio between the land value and building value of this "type" was determined. The result showed the average ten-story building in this district stood on a plot whose value was three times that of the building. This relationship (25:75) is above the standard composite ratio for Manhattan (38.34:61.66), which indicates that the taxes on the typical ten-story building would increase were the proposed plan adopted. The same calculations were made for buildings of every height and it was found that this was true also of the average eleven, thirteen and eighteen story building. Average buildings of every other height would be taxed less heavily. In some cases the number of buildings of a particular height is so small as to make the type identical with a single building. This is, of course, unsatisfactory, and leads to a table whose items are of uneven merit. But from the table as it stands, some conclusions may be drawn. As will be seen, there is considerable unevenness in the average values and some unevenness, although considerably less, in the ratios.

ARITHMETIC AVERAGE OF THE ASSESSED VALUES OF BUILDINGS OF VARIOUS HEIGHTS AND
THE RELATIONSHIP BETWEEN THE VALUE OF LAND AND BUILDING

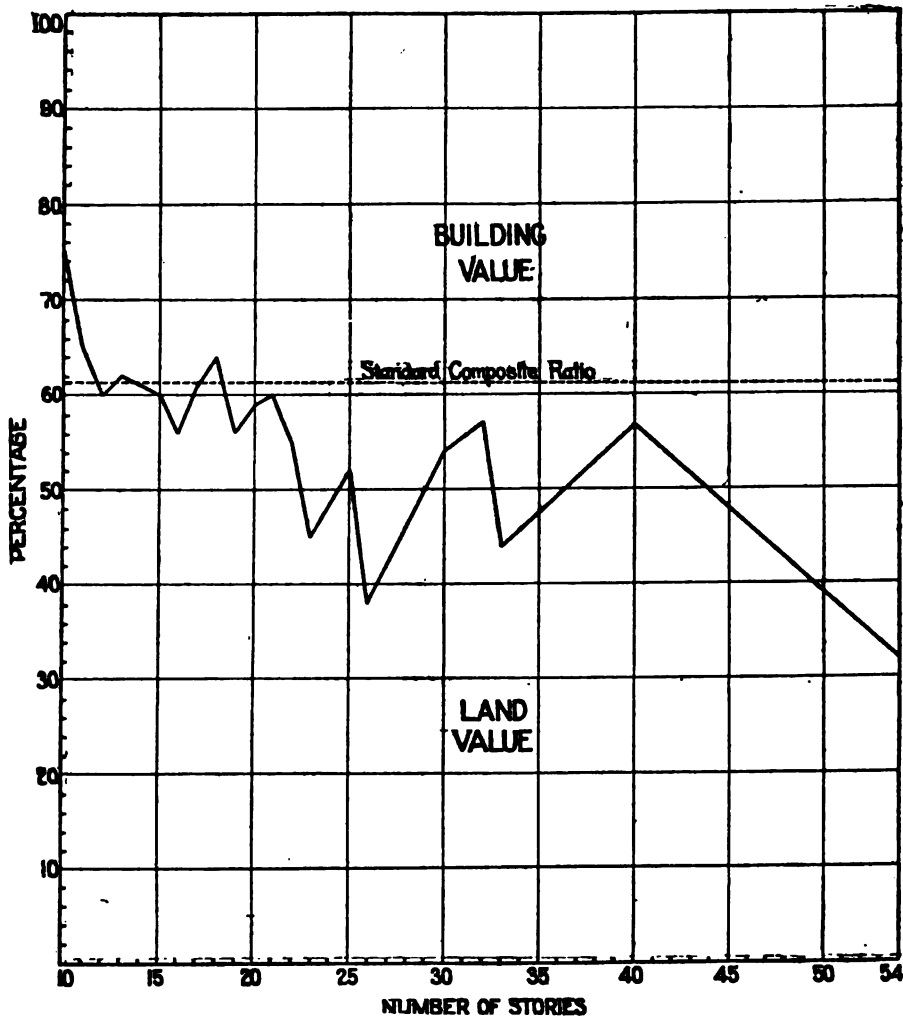
(Standard Composite Ratio, 38.34:61.66)

| Number of Stories | Number of Buildings | Assessed Values—Average Parcel | | |
|-------------------------|---------------------------|--------------------------------|------------------|-------|
| | | Value of Building | Value of Land | Ratio |
| 10 | 28 | \$256,071.43 | \$758,928.57 | 25:75 |
| 11 | 13 | 377,307.69 | 698,461.54 | 35:65 |
| 12 | 38 | 280,263.16 | 419,207.89 | 40:60 |
| 13 | 11 | 341,363.64 | 562,727.27 | 38:62 |
| 14 | 5 | 296,000.00 | 459,000.00 | 39:61 |
| 15 | 9 | 866,666.67 | 1,313,888.89 | 40:60 |
| 16 | 14 | 735,357.14 | 936,071.43 | 44:56 |
| 17 | 3 | 496,666.67 | 775,000.00 | 39:61 |
| 18 | 7 | 617,285.71 | 1,098,357.14 | 36:64 |
| 19 | 4 | 950,000.00 | 1,206,250.00 | 44:56 |
| 20 | 6 | 715,833.34 | 1,011,666.67 | 41:59 |
| 21 | 7 | 1,550,000.00 | 2,296,428.57 | 40:60 |
| 22 | 2 | 1,425,000.00 | 1,725,000.00 | 45:55 |
| 23 | 3 | 1,328,333.33 | 1,105,000.00 | 55:45 |
| 25 | 4 | 997,500.00 | 1,091,250.00 | 48:52 |
| 26 | 2 | 1,737,500.00 | 1,062,500.00 | 62:38 |
| 30 | 2 | 1,775,000.00 | 2,100,000.00 | 46:54 |
| 32 | 3 | 1,841,666.67 | 2,458,333.33 | 43:57 |
| 33 | 1 | 3,700,000.00 | 2,925,000.00 | 56:44 |
| 40 | 1 | 3,000,000.00 | 4,000,000.00 | 43:57 |
| 54 | 1 | 6,000,000.00 | 2,800,000.00 | 68:32 |

This latter fact is brought out more clearly in the accompanying graph which presents the same facts concerning the ratios as are given in the table. It will be seen that the curve representing the relationship of land value to building value is somewhat irregular, particularly in the part

dealing with the higher buildings where the number of buildings in each class is smaller. The general direction of the curve is, however, very clear. If "smoothed" by grouping a number of the types together, it would show a fairly steady progress downward. Stated in general terms, the analysis of the facts shows that the higher the building,

**RELATIONSHIP OF IMPROVEMENT VALUE TO LAND VALUE IN THE
CASE OF AVERAGE BUILDINGS OF VARIOUS HEIGHTS IN
NEW YORK CITY**



the larger the value of the building as compared with the value of the land. The deduction is that the higher the building, the greater will be the reduction in the tax on that parcel. In other words, in the situation actually present, the taller the building the greater the reduction in taxes, not merely absolutely but proportionally. To the extent that

the buildings are owned by individuals, the change in the system would amount to the application of the principle of regressivity among the owners of buildings over ten stories in height.

In the detailed data which are presented in an appendix* the buildings are classified according to height, and are then subdivided into groups, Group A, consisting of those parcels whose taxes would be increased, and, Group B, of those whose taxes would be decreased. The assessed values falling within each group and class are presented herewith.

ASSESSED VALUES OF BUILDINGS TEN STORIES HIGH AND OVER SOUTH OF CHAMBERS STREET GROUPED ACCORDING TO HEIGHT AND THE EFFECT UPON TAXES PAYABLE UNDER THE PROPOSED PLAN TO UNTAX BUILDINGS

GROUP A: *Parcels whose Taxes would be Increased*

| Number of Stories | Assessed Values | | |
|-------------------|-----------------|--------------|---------------|
| | Improvements | Land | Total |
| 10 | \$4,960,000 | \$19,565,000 | \$24,525,000 |
| 11 | 1,955,000 | 5,940,000 | 7,895,000 |
| 12 | 3,800,000 | 9,970,000 | 13,770,000 |
| 13 | 1,555,000 | 3,655,000 | 5,210,000 |
| 14 | 650,000 | 1,750,000 | 2,400,000 |
| 15 | 5,065,000 | 9,200,000 | 14,265,000 |
| 16 | 3,320,000 | 6,305,000 | 9,625,000 |
| 17 | 425,000 | 1,375,000 | 1,800,000 |
| 18 | 3,350,000 | 7,175,000 | 10,525,000 |
| 19 | 1,100,000 | 1,850,000 | 2,950,000 |
| 20 | 1,355,000 | 2,925,000 | 4,280,000 |
| 21 | 1,850,000 | 3,575,000 | 5,425,000 |
| 22 | 1,100,000 | 2,900,000 | 4,000,000 |
| 25 | 550,000 | 950,000 | 1,500,000 |
| | \$31,035,000 | \$77,135,000 | \$108,170,000 |

GROUP B: *Parcels whose Taxes would be Decreased*

| Number of Stories | Assessed Values | | |
|-------------------|-----------------|--------------|---------------|
| | Improvements | Land | Total |
| 10 | \$2,210,000 | \$1,685,000 | \$3,895,000 |
| 11 | 2,950,000 | 3,140,000 | 6,090,000 |
| 12 | 6,850,000 | 5,959,900 | 12,809,900 |
| 13 | 2,200,000 | 2,535,000 | 4,735,000 |
| 14 | 830,000 | 545,000 | 1,375,000 |
| 15 | 2,735,000 | 2,625,000 | 5,360,000 |
| 16 | 6,975,000 | 6,800,000 | 13,775,000 |
| 17 | 1,065,000 | 950,000 | 2,015,000 |
| 18 | 971,500 | 513,500 | 1,485,000 |
| 19 | 2,700,000 | 2,975,000 | 5,675,000 |
| 20 | 2,940,000 | 3,145,000 | 6,085,000 |
| 21 | 9,000,000 | 12,500,000 | 21,500,000 |
| 22 | 1,750,000 | 550,000 | 2,300,000 |
| 23 | 3,985,000 | 3,315,000 | 7,300,000 |
| 25 | 3,440,000 | 3,415,000 | 6,855,000 |
| 26 | 3,475,000 | 2,125,000 | 5,600,000 |
| 30 | 3,550,000 | 4,200,000 | 7,750,000 |
| 32 | 5,525,000 | 7,375,000 | 12,900,000 |
| 33 | 3,700,000 | 2,925,000 | 6,625,000 |
| 40 | 3,000,000 | 4,000,000 | 7,000,000 |
| 54 | 6,000,000 | 2,800,000 | 8,800,000 |
| | \$75,851,500 | \$74,078,400 | \$149,929,900 |

* *Infra*, pp. 138-144.

By extending the tax rates against the total values thus determined the results presented in the accompanying table are obtained.

TAX LEVIES ON SKYSCRAPERS (a) SOUTH OF CHAMBERS STREET UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| Group A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$551,131.94 | \$340,919.48 | —\$210,212.46 | \$3,882.22 | —\$542,249.72 |
| Land..... | 1,369,794.18 | 1,694,663.66 | +324,869.48 | 2,208,081.94 | +838,287.76 |
| | \$1,920,926.12 | \$2,035,583.14 | +\$114,657.02 | \$2,216,964.16 | +\$296,038.04 |
| Group B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$1,347,001.28 | \$833,228.73 | —\$513,772.55 | \$21,708.70 | —\$1,325,292.58 |
| Land..... | 1,315,513.86 | 1,627,509.86 | +311,996.00 | 2,120,583.09 | +805,069.23 |
| | \$2,662,515.14 | \$2,460,738.59 | —\$201,776.55 | \$2,142,291.79 | —\$520,223.35 |
| TOTAL: | | | | | |
| Improvements..... | \$1,898,133.22 | \$1,174,148.21 | —\$723,985.01 | \$30,590.92 | —\$1,867,542.30 |
| Land..... | 2,685,306.04 | 3,322,173.52 | +636,865.48 | 4,328,665.03 | +1,643,356.99 |
| | \$4,583,441.26 | \$4,496,321.73 | —\$87,119.53 | \$4,359,255.95 | —\$224,185.31 |

(a) All buildings over ten stories are included.

The imposition of the plan to halve the rate on buildings would increase the taxes of certain of the smaller buildings by \$114,657.02 and decrease the taxes of the other parcels \$201,776.55. The annual revenue to the city from this class of property would be diminished \$87,119.53. If the full plan were adopted, the increases to the smaller buildings would amount to \$296,038.04 and the total decreases to \$520,223.35, a net reduction in taxes on buildings of this type of \$224,185.31.

If the entire decrease in the tax on buildings were passed on to the tenants, rents might be expected to decrease in these buildings \$723,985.01 under the half-rate plan and \$1,867,542.30 under the full plan. The other side of the shield is shown when it is stated that the owners of the plots on which these buildings stand would suffer, under the assumed conditions* a diminution in their net annual return from their land of \$636,865.48 under the half-rate plan and of \$1,643,356.99 under the full plan. Capitalized at five per cent. this would mean a depreciation of \$12,737,309.60 or approximately eight and one-half per cent. under the half-rate plan and of \$32,867,139.80 or nearly twenty-two per cent. in case the full plan were adopted.

(2). Tenement Sections

(a). Upper East Side Section

| | |
|-----------------|-----------|
| Increased | 2 |
| Decreased | 120 |
| | <hr/> 122 |

* The assumptions here are that the reduction of the tax on buildings will not release forces which will increase land values and that the change will be made suddenly without an opportunity for it to be discounted beforehand.

Between First and Second avenues and between 99th and 103rd streets lies a district almost solidly built up with tenements.* Practically all of the buildings are of five or six stories. Some were built before the new tenement law went into effect in 1901, 43 of the 55 buildings which are five stories in height and twelve of the 67 six-story buildings being of this class.† It will be seen that more than half, however, are of the variety commonly known as "new-law" tenements.

The effects of removing the tax on buildings in this section are practically all in one direction. On only two of the 122 parcels would taxes be increased. Both of these are old, five-story tenements. Most of the buildings bear a very high proportion to the value of the land on which they stand.

The assessed values, grouped according to the effects of the plans, are:

ASSESSED VALUES OF PARCELS IN THE UPTOWN TENEMENT HOUSE SECTION

| | Improvements | Land | Total |
|---|--------------------|--------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$14,500 | \$24,000 | \$38,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 2,521,000 | 1,315,500 | 3,836,500 |
| Total..... | \$2,535,500 | \$1,339,500 | \$3,875,000 |

Applying the tax rates, the following results are obtained:

TAXES PAYABLE BY THE OWNERS OF PARCELS IN THE UPTOWN TENEMENT SECTION
UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO
UNTAX BUILDINGS.

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$257.50 | \$159.28 | —\$98.22 | \$4.15 | —\$253.35 |
| Land..... | 426.20 | 527.28 | +101.08 | 687.03 | +260.83 |
| | \$683.70 | \$686.56 | +\$2.86 | \$691.18 | +\$7.48 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$44,768.93 | \$27,693.18 | —\$17,075.75 | \$721.51 | —\$44,047.42 |
| Land..... | 23,361.18 | 28,906.67 | +5,545.49 | 37,657.77 | +14,296.59 |
| | \$68,130.11 | \$56,599.85 | —\$11,530.26 | \$38,379.28 | —\$29,750.83 |
| TOTAL: | | | | | |
| Improvements..... | \$45,026.43 | \$27,852.46 | —\$17,173.97 | \$725.66 | —\$44,300.77 |
| Land..... | 23,787.38 | 29,433.95 | +5,646.57 | 38,334.80 | +14,547.42 |
| | \$68,813.81 | \$57,286.41 | —\$11,527.40 | \$39,060.46 | —\$29,753.35 |

* This district includes assessment blocks 1671, 1672, 1673 and 1674.

† The insurance atlas was used to secure this information and there is a possibility of slight inaccuracies.

If the full plan were put into effect, the total taxes on the 122 tenements would be almost cut in half. Instead of paying \$68,813.81 they would pay \$39,060.46. If the rate on buildings were halved there would be a net reduction in the taxes of \$11,527.40, or approximately seventeen per cent. The movement is practically all in one direction, the increase on the two tenements which would pay heavier taxes being almost negligible.

The average parcel in this section consists of a building worth \$20,783 and a plot worth \$10,979. The taxes at present on such a parcel amount to \$564.04. If the rate on buildings were halved they would be seventeen per cent. less, or \$469.51. If the full plan were adopted the decrease would amount to \$243.80, or 43%. The amount payable then would be but \$320.24.

The decrease in the annual taxes on buildings alone in this section under the half-rate plan amounts to the considerable sum of \$17,173.97. Under the assumed conditions this is the maximum sum available for lowering rents. Under the same set of assumptions the net revenue to the land owners would be decreased \$5,646.57. Capitalized at a rate of five per cent., the decrease in the selling value of the land amounts to \$112,931.40, or 8.4 per cent. The reduction in the average plot would be \$926—from \$10,979 to \$10,053.*

(b). Rivington Street Section

| | |
|-----------------|-----|
| Increased | 114 |
| Decreased | 59 |

173

The sample of 173 parcels from the Rivington Street section is selected from one of the most congested districts in the city. It extends from Stanton to Rivington streets and from Eldridge to Suffolk streets.† Most of the parcels are old-law tenements. The average parcel is assessed at \$36,856. In about two-thirds of the cases (114 as compared with 173) the imposition of the plan to reduce the tax on buildings would mean heavier taxes for these parcels.

The assessed values of the parcels, arranged according to the effect following table are obtained:

ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM THE RIVINGTON STREET SECTION

| | Improvements | Land | Total |
|---|--------------|-------------|-------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$1,020,000 | \$2,729,500 | \$3,749,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 1,123,500 | 1,540,000 | 2,663,500 |
| Total..... | \$2,143,500 | \$4,269,500 | \$6,413,000 |

* The detailed statistics for this section are given in an appendix. Cf. *infra.*, pp. 145-147.

† This district consists of assessment blocks, 354, 411 and 416.

Applying the tax rates to these values the figures presented in the following table are obtained:

**TAXES PAYABLE BY OWNERS OF PARCELS FROM THE RIVINGTON STREET SECTION
UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS
TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$18,113.57 | \$11,204.70 | —\$6,908.87 | \$291.92 | —\$17,821.65 |
| Land..... | 48,471.55 | 59,967.39 | +11,495.84 | 78,135.21 | +29,663.66 |
| | \$66,585.12 | \$71,172.09 | +\$4,586.97 | \$78,427.13 | +\$11,842.01 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$19,951.56 | \$12,341.65 | —\$7,609.91 | \$321.55 | —\$19,630.01 |
| Land..... | 27,347.94 | 33,833.95 | +6,486.01 | +44,084.35 | +16,736.41 |
| | \$47,299.50 | \$46,175.60 | —\$1,123.90 | \$44,405.90 | —\$2,893.60 |
| TOTAL: | | | | | |
| Improvements..... | \$38,065.13 | \$23,546.35 | —\$14,518.78 | \$613.47 | —\$37,451.66 |
| Land..... | 75,819.49 | 93,801.34 | +17,981.85 | 122,219.56 | +46,400.07 |
| | \$113,884.62 | \$117,347.69 | +\$3,463.07 | \$122,833.03 | +\$8,948.41 |

It will be noticed that the net increase in taxes under the plan to halve the rate on buildings is \$3,463.07, or \$19.90 per parcel. The maximum available for decreases in rents is \$14,518.78, or \$83.44 per building. The net annual returns to the owners of the plots on which the tenements stand would be lessened \$17,981.85, or \$103.34 per plot. Capitalized,* this means a possible decrease in land values of \$359,637, or \$2,067 per plot. The average plot would thus decrease in selling value from \$24,537 to \$22,470.†

(c). Houston Street Section

| | |
|-----------------|----|
| Increased | 70 |
| Decreased | 30 |

100

The one hundred parcels lying in the district between Avenue A and First Avenue, Houston and 3rd streets, are, again, tenements in an extremely congested quarter of the lower east side.‡ The average parcel is assessed at \$32,625 (improvements, \$12,443, and land, \$20,182). In more than two-thirds of the cases (70 as compared with 100), the adoption of the plan to untax buildings would mean greater taxes for these tenements.

* Interest rate, five per cent.

† For details of this sample, cf. *infra*, pp. 148-150.

‡ The district consists of assessment blocks 428, 429 and 430.

The table which follows gives the assessed values, grouped in the usual fashion:

| ASSESSED VALUES OF PARCELS IN SAMPLE FROM RIVINGTON STREET SECTION | | | |
|--|--------------|-------------|-------------|
| | Improvements | Land | Total |
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$463,800 | \$1,151,700 | \$1,615,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 780,500 | 866,500 | 1,647,000 |
| Total..... | \$1,244,300 | \$2,018,200 | \$3,262,500 |

When the tax rates are extended against these values the following results are obtained:

| TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE OF HOUSTON STREET SECTION UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS | | | | | |
|---|----------------|-------------------------------|----------------------|--|----------------------|
| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$8,236.40 | \$5,094.88 | —\$3,141.52 | \$132.74 | —\$8,103.66 |
| Land..... | 20,452.34 | 25,302.96 | +4,850.62 | 32,968.79 | +12,516.45 |
| | \$28,688.74 | \$30,397.84 | +\$1,709.10 | \$33,101.53 | +\$4,412.79 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$13,860.43 | \$8,573.79 | —\$5,286.64 | \$223.38 | —\$13,637.05 |
| Land..... | 15,387.65 | 19,037.09 | +3,649.44 | 24,804.60 | +9,416.95 |
| | \$29,248.08 | \$27,610.88 | —\$1,637.20 | \$25,027.98 | —\$4,220.10 |
| TOTAL: | | | | | |
| Improvements..... | \$22,096.83 | \$13,668.67 | —\$8,428.16 | \$356.12 | —\$21,740.71 |
| Land..... | 35,839.99 | 44,340.05 | +8,500.06 | 57,773.39 | +21,933.40 |
| | \$57,936.82 | \$58,008.72 | +\$71.90 | \$58,129.51 | +\$192.69 |

The net increase in taxes under the half-rate plan would be only \$71.90. This is because the decrease upon the thirty buildings whose taxes would be made heavier (\$1,637.20) is so great as practically to cancel the increase on the other group (\$1,709.10). The reduction in the taxes on buildings, the maximum available for the reduction of rents, would be \$8,428.16, or \$84.28 per building. The increase in land tax would be \$8,500.06, a diminution in the annual rent return to the owner of the average plot of \$85.00. Capitalized,* the prospective loss in land value would be \$170,001.20, or \$1,700.01 per plot.†

(*) Interest rate, five per cent.

(†) For details of this sample, cf. *infra*, pp. 151-153.

(3). *Apartment Sections*

(a). Elevator Apartment Section

| | |
|-----------------|----------|
| Increased | 0 |
| Decreased | 35 |
| | <hr/> 35 |

A section of Washington Heights lying between Broadway and the Hudson River and between 177th Street and 181st Street was selected as the field for investigating the probable effects of the plan upon high-class elevator apartment property.* In this district there are thirty-five six-story elevator apartment buildings, all of which have been built fairly recently. The apartments, which are of various sizes, rent for approximately ten dollars per room per month.

If the plan to untax the buildings were adopted, the taxes on every one of these pieces of property would be materially reduced. Not one has a high enough percentage of land value to bring the parcel ratio near the standard composite ratio.

The assessed valuation of the land on which these apartments stand is \$2,213,000. The buildings are assessed for \$5,165,000. Applying the rates, the amounts given in the following table are obtained. They represent the total taxes payable under the present system and under the proposed plans.

TAXES PAYABLE BY OWNERS OF ELEVATOR APARTMENTS IN WASHINGTON HEIGHTS SECTION

| | Improvements | Land | Total |
|--|--------------|-------------|--------------|
| Present system—Levy | \$91,722.14 | \$39,299.34 | \$131,021.48 |
| Rate on improvements one-half—Levy .. | 56,737.55 | 48,619.83 | 105,357.38 |
| Increase or decrease | —34,984.59 | +9,320.49 | —25,664.10 |
| Rate on improvements one one-hundredth | | | |
| Levy | 1,478.22 | 63,349.78 | 64,828.00 |
| Increase or decrease | —90,243.92 | +24,050.44 | —66,193.48 |

The decreases here would be very great. If the full plan were adopted the taxes on these parcels would be reduced by more than one-half. If the rate on buildings were halved it would mean a decrease of twenty per cent.

The average apartment in this sample section is assessed at \$147,571 and the average value of the plot at \$63,229. The taxes at present on this parcel amount to \$3,743.47. If the rate on buildings were halved, the parcel would be charged with \$3,010.21 and if the full plan were adopted, with only \$1,852.24. The decrease in the first case would be \$733.26 and in the second, \$1,891.23.

If the rate on buildings were halved, there would be a reduction of \$34,984.59 in the tax on buildings, which under certain conditions might be available for the reduction of rents. This means a thousand dollars

* The district consists of assessment blocks 2176 and 2177.

(\$999.84) per apartment per year. At the same time the owners of the plots would suffer a reduction in their income from the land of \$9,320.49. Assuming an interest rate of five per cent. and capitalizing this amount, \$186,409.80 is obtained as representing the probable depreciation in the selling value of the plots. If this be true the average plot would decrease \$5,325.97 in value—from \$63,229 to \$57,903. This decrease amounts to 8.4 per cent.*

(b). "Walk-up" Apartment Section

| | |
|-----------------|-------|
| Increased | 0 |
| Decreased | 44 |
| | <hr/> |
| | 44 |

The district bounded by Broadway, 178th Street, Amsterdam Avenue and 174th Street contains forty-four five-story "walk-up" apartment buildings.† An examination of the ratios of buildings and land values shows that here, as in the case of the elevator apartments, reductions would be made in the taxes of every apartment house. The proportion of building value to total value is not as great as is the case in the typical elevator apartment and the advantages which would accrue if buildings were untaxed would therefore not be so great either absolutely or proportionally.

The total assessed value of the 44 buildings is \$1,632,000 and of the plots on which they stand, \$1,034,000. The taxes paid at present by these parcels, and the changes which would result were the proposed plans adopted are shown in the following statement;

TAXES PAYABLE BY OWNERS OF "WALK-UP" APARTMENTS IN WASHINGTON HEIGHTS SECTION

| | Improvements | Land | Total |
|--|--------------|-------------|-------------|
| Present system—Levy | \$28,981.71 | \$18,362.19 | \$47,343.90 |
| Rate on improvements one-half—Levy ... | 17,927.52 | 22,717.08 | 40,644.60 |
| Increase or decrease | —11,054.19 | +4,354.89 | —6,699.30 |
| Rate on improvements one one-hundredth | | | |
| Levy | 467.08 | 29,599.49 | 30,066.57 |
| Increase or decrease | —28,514.63 | +11,237.30 | —17,277.33 |

The adoption of the full plan would mean that taxes on these apartments would be reduced approximately one-third. Making the rate on buildings one-half the rate on land would mean a reduction of nearly seven thousand dollars or approximately fourteen per cent.

The average "walk-up" apartment building in this section is assessed at \$37,091, and it stands on a plot assessed at \$23,500. Taxes at present

* Detailed information in regard to this section may be found in an appendix. Cf. *infra*, p. 153.

† This territory consists of assessment blocks 2131, 2132 and 2133.

on such a parcel are \$1,076. With the rate on buildings halved, they would be \$923.74, a reduction of \$152.26. The adoption of the full plan would increase the reduction to \$392.67. The amount payable would then be only \$683.33.

It will be noticed that in halving the rate on improvements the taxes on the structures would be decreased \$11,054.19 and this represents the amount available under certain circumstances for reductions in rents. At the same time the net annual return to the owners of the land on which the apartments are built would be diminished \$4,354.89. With the interest rate at five per cent. the depreciation in the selling value would be \$87,097.80. The average parcel might be expected under the assumptions to decrease \$1,979.50 from \$23,500 to \$21,521.*

(4). *Sections of Single Family Houses*

(a). *Riverside Drive Section*

| | |
|-----------------|----------|
| Increased | 9 |
| Decreased | 42 |
| | <hr/> 51 |

The section of Riverside Drive included in the half-mile between 72nd and 82nd streets is one of the choicest residential districts in the city. With the exception of one apartment house, the entire stretch is used for single family dwellings. Among them is one of the show places of the city, the magnificent residence of Charles M. Schwab. In all there are fifty-one houses on this section of the drive. The adoption of the proposed plan would reduce the taxes on all except nine parcels. Among the nine is the Schwab property, which it will be recalled, stands in a park approximately two hundred by four hundred feet in size. Even when this large amount of land is used the increase in taxes amounts only to \$17.58, under the plan to halve the rate on buildings and to \$54.26, under the plan to reduce the rate on buildings to one per cent. of that on land. In other words, the Schwab property almost coincides with the hypothetical type of the standard composite ratio. Parcels, therefore, whose taxes would be increased contain a larger share of land value than is the case with the Schwab property.

In order to determine the magnitude of the readjustments which would be caused by the adoption of the proposed plans, the assessed values of the property have been separated into two groups, Group A consisting of the parcels whose taxes would be increased, and Group B of those whose taxes would be decreased. The assessed values thus arranged are as follows:

* The details for this section are given in an appendix. Cf. *infra*, p. 154.

ASSESSED VALUES OF REAL ESTATE IN RIVERSIDE DRIVE SECTION

| | Improvements | Land | Total |
|--|--------------------|--------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased | \$769,000 | \$1,250,000 | \$2,019,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased | 1,061,000 | 1,202,500 | 2,263,500 |
| Total | \$1,830,000 | \$2,452,500 | \$4,282,500 |

Applying the tax rates the following results are obtained :

**TAXES PAYABLE BY OWNERS IN RIVERSIDE DRIVE SECTION UNDER THE PRESENT SYSTEM
AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|--------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased | \$35,854.21 | \$35,910.09 | +\$55.88 | \$36,002.84 | +\$148.62 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased | 40,196.14 | 38,074.13 | —2,122.01 | 34,726.66 | —5,469.48 |
| Total | \$76,050.35 | \$73,984.22 | —\$2,066.13 | \$70,729.50 | —\$5,320.86 |

To halve the tax rate on buildings would increase the taxes of a few owners the slight amount of \$55.88 while it would decrease the taxes of other owners by \$2,122.01, the net reduction in taxes amounting to \$2,066.13 annually. The adoption of the full plan would involve a decrease in the contribution from this section of \$5,320.86.

In the table which follows the parcels are classified according to value and according to the effects of the proposed plans:

**PARCELS IN THE RIVERSIDE DRIVE SECTION CLASSIFIED ACCORDING TO VALUE AND THE
EFFECT UPON THEM OF THE PLANS TO UNTAX BUILDINGS**

| Value of Parcels | Number of Parcels | |
|----------------------------|-------------------|-----------|
| | Increased | Decreased |
| Less than \$40,000 | 4 | 4 |
| \$40,000 to \$49,999 | 3 | 19 |
| \$50,000 to \$59,999 | 1 | 7 |
| \$60,000 to \$69,999 | 0 | 4 |
| \$70,000 to \$79,999 | 0 | 4 |
| Over \$80,000 | 1 | 4 |
| | 9 | 42 |

It will be noticed that the median in the case of the parcels whose taxes would be increased is decidedly lower than that among the parcels

whose taxes would be decreased.* That is, the parcels in this section whose taxes would be raised are in general not the more expensive but rather the less expensive ones. This is a phenomenon which is found to recur often in the Manhattan samples.†

(b). Fifth Avenue Section

| | |
|-----------------|-------|
| Increased | 95 |
| Decreased | 32 |
| | <hr/> |
| | 127 |

The effects of the partial exemption of improvements in the Fifth Avenue district would be almost exactly the reverse of the effects in the Riverside Drive section just examined. Curiously enough along Fifth Avenue most of the single family residences would pay greater, not smaller, taxes, as was the case along the drive. In 1914 there were 127 parcels of this character on the Avenue between 60th and 93rd Streets, facing the park. This is probably the choicest residential section in the city. Here are the town houses of Carnegie, ex-Senator Clark, Astor and J. B. Duke. Ninety-five of the 146 parcels would be charged with higher taxes, if the plan to untax buildings were adopted. Thirty-two would pay smaller taxes.

The explanation of this situation is not difficult to discover. The building value in the great majority of cases is a much smaller part of the total value of the parcel than is the case in the standard composite ratio for Manhattan (38.34:61.66) because of the limitation on the type of building which may be placed upon this land. The enormous land values in this section are due to its desirability as sites for the private residences of the very wealthy. Great emphasis is placed upon being located in this particular section. To place an improvement on the land which would bear the ordinary relationship to the value of the land is a difficult task, if the improvement is to be a single-family residence and not a tall building of some sort. Only by covering the entire plot and by using the most expensive building materials can enough building value be secured to bring it above the typical proportion.

The most expensive house on Fifth Avenue is that of ex-Senator Clark. It was assessed in 1914 at three millions. The land was assessed at one million. This is an extreme case, for more building value has been put upon this plot than upon any plot of like value in the section. The taxes on this parcel would be reduced \$16,108.50, if the rate on buildings were halved. If the rate were reduced to one one-hundredth of the rate on land, the Clark property would pay only \$29,484.80 in annual taxes.

* The presence of one parcel, the Schwab property, with an assessed value many times that of any other parcel, unfits the material for the use of the simple arithmetic average in this case.

† The detailed data for the section is given in an appendix. Cf. *infra*, p. 155.

As the parcel now pays \$71,033.60 this would mean a reduction of \$41,-548.80, more than one-half.

Other parcels on which taxes would be reduced include the residences of J. B. Duke and E. H. Gary.

On the other hand the taxes would be increased considerably on several parcels. The Carnegie property shows the most important changes in this direction. The taxes would increase \$4,679.57 under the plan to halve the rate on buildings, and \$12,077.83 under the plan to eliminate all except one per cent. The taxes at present on this parcel are \$41,732.24.

The average value of the parcels whose taxes would be increased is \$436,895 and that of those whose taxes would be decreased is \$469,344. The figures are very close but it will be noted that the average is a little higher in the case of the parcels whose taxes would be decreased. The table which follows classifies the parcels according to value and according to the effects of the proposed plans.

**CLASSIFICATION OF PARCELS IN THE FIFTH AVENUE SECTION ACCORDING TO VALUE AND
ACCORDING TO THE EFFECTS OF THE ADOPTION OF THE PLAN TO UNTAX
BUILDINGS**

| Value of Parcel | Number of Parcels | |
|------------------------------|-------------------|-----------|
| | Increased | Decreased |
| \$100,000 to \$199,999 | 13 | 3 |
| \$200,000 to \$299,999 | 34 | 12 |
| \$300,000 to \$399,999 | 10 | 9 |
| \$400,000 to \$499,999 | 13 | 4 |
| \$500,000 to \$599,999 | 9 | 1 |
| \$600,000 to \$699,999 | 3 | 1 |
| \$700,000 to \$799,999 | 4 | 0 |
| \$800,000 to \$899,999 | 2 | 0 |
| More than \$900,000 | 7 | 2 |
| | 95 | 32 |

From these figures it is evident that in this section the median, both for the parcels whose taxes will be increased and those whose taxes will be decreased is at about the same value.

The assessed values of the real estate in the Fifth Avenue section, grouped according to the effects of the proposed change, are as follows:

ASSESSED VALUES OF PARCELS IN FIFTH AVENUE SECTION

| | Improvements | Land | Total |
|---|---------------------|---------------------|---------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased... | \$10,088,000 | \$31,417,000 | \$41,505,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased... | 7,873,000 | 7,146,000 | 15,019,000 |
| Total..... | \$17,961,000 | \$38,563,000 | \$56,524,000 |

Applying the tax rates to these values the following results are obtained:

**TAXES PAYABLE BY OWNERS IN THE FIFTH AVENUE SECTION UNDER THE PRESENT
SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-----------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased..... | \$737,062.39 | \$801,051.31 | +\$63,988.92 | \$902,236.51 | +\$165,174.12 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased..... | 266,713.41 | 243,483.24 | —23,230.17 | 206,816.07 | —59,897.34 |
| Total..... | \$1,003,775.80 | \$1,044,534.55 | +\$40,758.75 | \$1,109,052.58 | +\$105,276.78 |

It appears that if the rate on buildings were halved, the taxes on certain parcels would increase \$63,988.92, while those on other parcels would decrease \$23,230.17, making the net increase for the district \$40,758.75. In case the full plan were adopted the net increase would be \$105,276.76.*

(c). Section of Side Streets East of Fifth Avenue

| | |
|-----------------|-----|
| Increased | 471 |
| Decreased | 113 |
| | 584 |

Along the side streets east of Fifth Avenue between 60th and 93rd streets are located a large number of single-family dwellings of a very high type. This is the region where a person who desires a residence in Manhattan which would cost, for land and house, approximately one hundred thousand dollars is likely to locate. Although most of the houses are far from new, the region as a whole cannot be said to be far advanced in the transition stage toward another use, such as for business or apartment purposes. This statement does not hold true for the margin along Madison Avenue. Almost all of the streets in the district, however, are considered proper sites for the construction of new residences.

In this selected section there were at the time of assessment in 1914, 584 parcels, improved by one-family houses. An examination of the relative value of building to land in these parcels reveals the fact that approximately four-fifths of the parcels (471) would be charged with heavier taxes under the plan to untax buildings.

* The detailed information for the Fifth Avenue section is given in an appendix. Cf. *infra*, pp. 156-158.

The following table classifies the parcels by streets:

**NUMBER OF PARCELS (a) IN THE SIDE STREETS OFF FIFTH AVENUE WHOSE TAXES WOULD
BE INCREASED AND DECREASED IN CONSEQUENCE OF THE ADOPTION OF
THE PROPOSAL TO UNTAX BUILDINGS**

| | Increased | Decreased |
|--|-----------|-----------|
| 60th Street between Fifth Avenue and Madison Avenue..... | 7 | 0 |
| 61st " " " " " " " "..... | 16 | 3 |
| 62d " " " " " " " "..... | 17 | 5 |
| 63d " " " " " " " "..... | 18 | 3 |
| 64th " " " " " " " "..... | 19 | 3 |
| 65th " " " " " " " "..... | 16 | 4 |
| 66th " " " " " " " "..... | 17 | 2 |
| 67th " " " " " " " "..... | 18 | 4 |
| 68th " " " " " " " "..... | 11 | 2 |
| 69th " " " " " " " "..... | 14 | 1 |
| 70th " " " " " " " "..... | 11 | 6 |
| 71st " " " " " " " "..... | 9 | 5 |
| 72d " " " " " " " "..... | 16 | 1 |
| 73d " " " " " " " "..... | 16 | 6 |
| 74th " " " " " " " "..... | 27 | 0 |
| 75th " " " " " " " "..... | 20 | 1 |
| 76th " " " " " " " "..... | 21 | 6 |
| 77th " " " " " " " "..... | 21 | 1 |
| 78th " " " " " " " "..... | 15 | 3 |
| 79th " " " " " " " "..... | 13 | 9 |
| 80th " " " " " " " "..... | 17 | 6 |
| 81st " " " " " " " "..... | 17 | 6 |
| 82d " " " " " " " "..... | 7 | 13 |
| 83d " " " " " " " "..... | 18 | 3 |
| 84th " " " " " " " "..... | 12 | 4 |
| 85th " " " " " " " "..... | 11 | 0 |
| 86th " " " " " " " "..... | 9 | 4 |
| 87th " " " " " " " "..... | 0 | 2 |
| 88th " " " " " " " "..... | 1 | 3 |
| 89th " " " " " " " "..... | 0 | 5 |
| 90th " " " " " " " "..... | 2 | 2 |
| 91st " " " " " " " "..... | 2 | 0 |
| 92d " " " " " " " "..... | 26 | 0 |
| 93d " " " " " " " "..... | 27 | 0 |
| | 471 | 113 |

(a) Single-family dwellings only.

The results are on the whole fairly regular. The parcels whose taxes would be decreased are scattered evenly through the section. The assessment rolls show that in the few blocks where the number of decreases is large, such as 82nd, 87th, 88th, 89th and 90th streets, apartment houses are also present. These are for the most part old buildings.

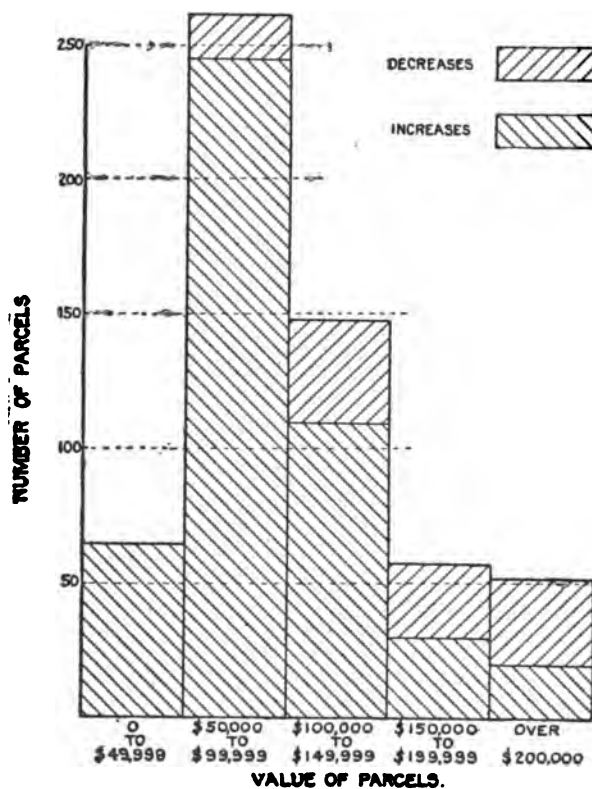
An interesting point becomes evident when the parcels are grouped according to their value. By referring to the table, it will be seen that, as the value of the properties increases, there is a regular progression in the percentage of parcels whose taxes would be decreased.

**INCREASES AND DECREASES IN TAXES AMONG THE SINGLE-FAMILY DWELLINGS IN THE
SECTION OF SIDE STREETS EAST OF FIFTH AVENUE GROUPED ACCORDING TO
THE VALUE OF PROPERTIES**

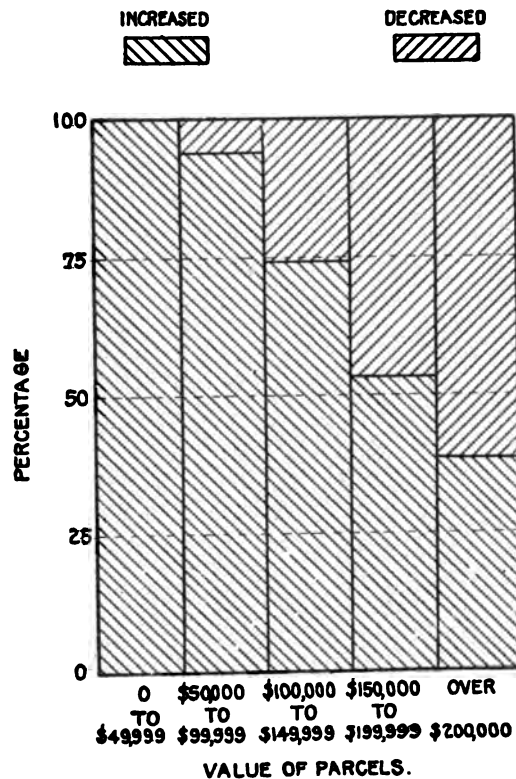
| Value of Parcels | Number of Parcels | | Percentage | |
|------------------------------|-------------------|-----------|------------|-----------|
| | Increased | Decreased | Increased | Decreased |
| Less than \$50,000..... | 65 | 0 | 100 | 0 |
| \$50,000 to \$99,999 | 246 | 15 | 94 | 6 |
| \$100,000 to \$149,999 | 109 | 39 | 74 | 26 |
| \$150,000 to \$199,999..... | 31 | 27 | 53 | 47 |
| More than \$200,000..... | 20 | 32 | 38 | 62 |

In other words the situation here is similar to that in the sky-scraper section: the more expensive the parcel the larger the proportion of building value. The two graphs which follow may aid in making this plan:

**PARCELS WHOSE TAXES WOULD BE INCREASED AND DECREASED
AMONG THE SINGLE-FAMILY DWELLINGS IN THE SECTION OF
SIDE STREETS EAST OF FIFTH AVENUE GROUPED ACCORDING
TO THE VALUE OF THE PROPERTY**



PERCENTAGES OF PARCELS WHOSE TAXES WOULD BE INCREASED
AND DECREASED AMONG THE SINGLE-FAMILY DWELLINGS IN
THE SECTION OF SIDE STREETS EAST OF FIFTH AVENUE, GROUPED
ACCORDING TO THE VALUE OF THE PROPERTY



The first shows the number of parcels. It will be noted that by far the greater number of the parcels on which the taxes will be increased fall in the lower two classes, *viz.*, below \$100,000, whereas almost all of the parcels whose taxes will be increased are assessed for more than that sum.

In order to determine amounts involved in the readjustments in taxes among the owners in this section the assessed values of the parcels whose taxes would be increased were separated from those of the parcels whose taxes would be decreased with the following results:

ASSESSED VALUES OF PARCELS IN THE SECTION OF SIDE STREETS EAST OF FIFTH AVENUE

| | Improvements | Land | Total |
|---|--------------|--------------|--------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased. . . | \$9,430,500 | \$34,575,000 | \$44,005,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased. . . | 8,902,500 | 10,067,500 | 18,970,000 |
| Total. | \$18,333,000 | \$44,642,500 | \$62,975,500 |

It will be noticed that these figures confirm the point already made that on the whole the decreases are among the more valuable parcels. Whereas the number of parcels whose taxes would be decreased constitute but one-fifth of the total number, they make nearly one-third of the total value.

Extending the rates against these values, the taxes payable by the two groups under the proposed plans are obtained:

TAXES PAYABLE BY OWNERS IN SECTION OF SIDE STREETS EAST OF FIFTH AVENUE UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-----------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| Group A: | | | | | |
| Parcels whose taxes would be increased..... | \$781,467.27 | \$863,210.25 | +\$81,742.98 | \$992,449.87 | +\$210,982.60 |
| Group B: | | | | | |
| Parcels whose taxes would be decreased..... | 336,876.85 | 318,977.94 | —17,898.91 | 290,742.18 | —46,134.67 |
| Total..... | \$1,118,344.12 | \$1,182,188.19 | +\$63,844.07 | \$1,283,192.05 | +\$164,847.93 |

The foregoing table indicates that the houses in this section as a group would pay approximately six per cent. greater taxes if the rate on buildings were halved and approximately fifteen per cent. higher taxes if the rate on improvements were made one one-hundredth of that on land. The decreases in the taxes upon certain parcels amount in both cases to roughly one-fifth of the increases upon certain other parcels.

The average of the assessed values of the parcels in this section is \$107,835 (land \$76,443 and building \$31,392). The taxes at present on a parcel of this type are \$1,914.98. If the rate on buildings were halved the taxes would be \$2,024.30, or \$109.32 greater than before. If the full plan were adopted the taxes would be increased \$282.28 (to \$2,197.26.)*

(d). Section of Side Streets off Riverside Drive

| | | |
|------|-----------------|-----|
| 1914 | Increased | 71 |
| | Decreased | 150 |
| | | 221 |
| 1915 | Increased | 159 |
| | Decreased | 58 |
| | | 217 |

The side streets off Riverside Drive between 82nd and 88th streets, and between the drive and West End Avenue form a sample of a

* The detailed data for this section will be found in an appendix. Cf. *infra*, pp. 159-168.

district which until fairly recently has been a stronghold of the single family dwelling of high type. The parcels in this region are assessed for the most part at figures between twenty and thirty thousand dollars. Lately apartments have begun to crowd rapidly into the district until in 1915 there were not less than forty-three buildings of this type on these streets.* Such a movement has the effect of detracting from the desirability of the region as sites for private residences and as a consequence most of the owners are in full retreat, the region being thickly strewn with signs advertising the property for sale.

The assessment data for the two years, 1914 and 1915, when compared, show very plainly the nature of the change which is taking place. In 1914 the ratio of building to land value in the various plots was such that, had the plan to untax buildings been adopted then, approximately two-thirds of the parcels would have received lower taxes. But in 1915, conditions had so changed, land values having increased as compared with building values, that the situation is exactly reversed. If the plan had been imposed in 1915, two-thirds of the parcels would have paid greater instead of lower taxes.

The assessed values for the two years, grouped in the usual manner, are:

ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM SECTION OF SIDE STREETS OFF
RIVERSIDE DRIVE (a)

| | Improvements | Land | Total |
|---|--------------|-------------|-------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased: | | | |
| 1914..... | \$578,800 | \$1,350,000 | \$1,928,800 |
| 1915..... | 1,106,300 | 3,250,700 | 4,357,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased: | | | |
| 1914..... | 2,289,500 | 2,419,500 | 4,709,000 |
| 1915..... | 799,200 | 107,090 | 906,290 |
| Total, 1914..... | \$2,868,300 | \$3,769,500 | \$6,637,800 |
| Total, 1915..... | 1,905,500 | 3,357,790 | 5,263,290 |

(a) The number of parcels is not the same in the two years, several houses having been torn down during the intervening period, and therefore the amounts are not strictly comparable.

Applying the tax rates, the results given in the table on page 52 are obtained.

It will be noted that under the half-tax plan and on the basis of the 1914 valuations, the total net taxes in this section would decrease slightly (\$3,552.13), whereas on the basis of the 1915 valuation the net

* This number includes the buildings situated on the corners even when facing on the drive or West End Avenue.

**TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE FROM SECTION OF SIDE STREETS OFF RIVERSIDE DRIVE UNDER THE PRESENT SYSTEM AND
UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS
On the Basis of the 1914 and 1915 Assessed Values (a)**

| | Present System Levy | | Rate on Improvements One-Half | | | | Rate on Improvements One Hundredth | | | |
|--|------------------------|-------------|-------------------------------|-------------|----------------------|--------------|------------------------------------|-------------|----------------------|--------------|
| | | | Levy | | Increase or Decrease | | Levy | | Increase or Decrease | |
| | 1914 | 1915 | 1914 | 1915 | 1914 | 1915 | 1914 | 1915 | 1914 | 1915 |
| GROUP A: | | | | | | | | | | |
| Parcels whose taxes would be increased: | | | | | | | | | | |
| Improvements..... | \$10,278.56 | \$19,646.12 | \$6,358.12 | \$12,152.71 | —\$3,920.44 | —\$7,403.41 | \$165.65 | \$316.62 | —\$10,112.91 | —\$19,329.50 |
| Land..... | 23,973.84 | 57,737.23 | 29,659.64 | 71,418.20 | +5,685.80 | +13,690.97 | 38,645.37 | 93,065.19 | +14,671.53 | +35,327.96 |
| | \$34,252.40 | \$77,373.35 | \$36,017.76 | \$83,570.91 | +\$1,765.36 | +\$6,197.56 | \$38,811.02 | \$93,371.81 | +\$4,558.62 | +\$15,998.46 |
| GROUP B: | | | | | | | | | | |
| Parcels whose taxes would be decreased: | | | | | | | | | | |
| Improvements..... | \$40,657.86 | \$14,192.51 | \$25,150.16 | \$8,779.21 | —\$15,507.70 | —\$6,413.30 | \$655.25 | \$228.73 | —\$40,002.61 | —\$13,963.78 |
| Land..... | 42,966.45 | 1,901.75 | 53,156.66 | 2,352.78 | +10,190.21 | +451.03 | 69,261.09 | 3,065.53 | +26,294.64 | +1,163.83 |
| | \$83,624.31 | \$16,094.26 | \$78,306.82 | \$11,131.99 | —\$5,317.49 | —\$4,962.27 | \$69,916.34 | \$3,294.31 | —\$13,707.97 | —\$12,799.95 |
| TOTAL: | | | | | | | | | | |
| Improvements..... | \$50,936.42 | \$33,838.63 | \$31,508.28 | \$20,931.92 | —\$19,428.14 | —\$12,906.71 | \$890.90 | \$545.35 | —\$50,115.52 | —\$33,293.28 |
| Land..... | 66,940.29 | 59,628.98 | 82,816.30 | 73,770.98 | +15,876.01 | +14,142.00 | 107,906.46 | 96,120.77 | +40,966.17 | +36,491.79 |
| | \$117,876.71 | \$93,467.61 | \$114,324.58 | \$94,702.90 | —\$3,552.13 | +\$1,235.29 | \$108,727.36 | \$96,666.12 | —\$9,149.35 | +\$3,198.51 |

(a) The number of parcels is not the same in the two years and the results are therefore not strictly comparable. Also it must be understood that the amounts given for 1915 are arrived at by the use of the same tax rates as in the case of the 1914 figures.

taxes would be increased somewhat, (\$1,235.29). According to the 1914 figures the increase in the land tax would amount to \$15,876.01. Capitalized,* this amounts to \$317,520.20, which represents the probable depreciation in land values due to the adoption of the plan.†

(e). Section of Side Streets West of Central Park

| | | |
|------|-----------------|-------|
| 1914 | Increased | 165 |
| | Decreased | 129 |
| | | <hr/> |
| | | 294 |
| 1915 | Increased | 283 |
| | Decreased | 11 |
| | | <hr/> |
| | | 294 |

This sample consists of 294 single-family houses situated between Central Park West and Columbus Avenue, 90th and 95th streets. Here, as in the side streets east of Riverside Drive, apartments are pushing in with the result that land values are rising while building values of the single-family houses are falling. In 1914, when the average parcel in the sample was assessed at \$20,861, the imposition of the plan to untax buildings would have increased the taxes of 165 parcels and decreased those of 129 parcels. The parcels whose taxes would be increased average 18,685 in value, while those whose taxes would be decreased average \$23,628, another example of the tendency often noted in the Manhattan sections. So rapidly are changes taking place in the district, however, that by 1915 the number of parcels whose taxes would be increased had swollen from 165 to 283, while those in the other group had shrunk from 129 to eleven.

By referring to the table of assessed values for 1914 which follows, it will be seen that, despite the disparity in numbers between the two groups, the assessed values are approximately the same.

ASSESSED VALUES OF PARCELS IN SAMPLE FROM SECTION OF SIDE STREETS WEST OF
CENTRAL PARK

| | Improvements | Land | Total |
|---|--------------|-------------|-------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased... | \$950,500 | \$2,133,500 | \$3,084,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased... | 1,322,500 | 1,726,500 | 3,049,000 |
| Total..... | \$2,273,000 | \$3,860,000 | \$6,133,000 |

* Interest rate, five per cent.

† The details for this section are given in an appendix. Cf. *infra*, pp. 160-172.

Applying the tax rates to the assessed values the results given in the following table are obtained:

**TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE FROM SECTION OF SIDE STREETS
WEST OF CENTRAL PARK UNDER THE PRESENT SYSTEM, AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|---------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$16,879.36 | \$10,441.24 | —\$6,438.12 | \$273.03 | —\$16,606.33 |
| Land..... | 37,887.55 | 46,873.21 | +8,985.66 | 61,074.00 | +23,186.45 |
| | <u>\$54,766.91</u> | <u>\$57,314.45</u> | <u>+\$2,547.54</u> | <u>\$61,347.03</u> | <u>+\$6,580.12</u> |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$23,485.48 | \$14,527.66 | —\$8,957.82 | \$378.50 | —\$23,106.98 |
| Land..... | 30,659.88 | 37,931.38 | +7,271.50 | 49,423.13 | +18,763.25 |
| | <u>\$54,145.36</u> | <u>\$52,459.04</u> | <u>—\$1,686.32</u> | <u>\$49,801.63</u> | <u>—\$4,343.73</u> |
| TOTAL: | | | | | |
| Improvements..... | \$40,364.84 | \$24,968.90 | —\$15,395.94 | \$651.53 | —\$39,713.31 |
| Land..... | 68,547.43 | 84,804.59 | +16,257.16 | 110,497.13 | +41,949.70 |
| | <u>\$108,912.27</u> | <u>\$109,773.49</u> | <u>+\$861.22</u> | <u>\$111,148.66</u> | <u>+\$2,236.39</u> |

The increase in the taxes upon the larger number of the parcels is almost balanced by the decreases on the smaller number of more valuable parcels. Thus if the rate on buildings were halved the taxes on one group of parcels would be increased \$2,547.54, while those upon another group would be decreased \$1,686.32.*

(f). Section of Side Streets East of Lexington Avenue

| | |
|-----------------|------------|
| Increased | 107 |
| Decreased..... | 47 |
| | <u>154</u> |

This section consists of 154 houses located between Lexington and Third avenues on the following streets: 70th, 71st, 72nd, 73rd, 74th, 78th and 79th. In some of the streets in this section there is considerable grouping of ownership, indicating the change which is going on from the use of the land for residences to its use for apartment purposes. Already a number of apartments have been built and some of the old residences converted into apartments, but all these have been eliminated from the sample. Certainly a few and probably a considerable number of the houses in the sample are used as rooming and boarding houses.

* The details of this sample are given in an appendix. Cf. *infra*, pp. 173-177.

The average parcel in the section is assessed at \$25,305. In the case of 107 of the 154 parcels the tax would increase under the proposed plans to untax buildings. The average value of these buildings is \$20,178, while that of the 47 parcels whose taxes would be decreased is \$36,979. This shows that the same situation is here present as that which was found in so many other Manhattan sections, *viz.*, that the more valuable parcels in the group would receive decreases which are larger both absolutely and proportionally as compared with the less expensive parcels.

The assessed values, arranged in the usual fashion, are as follows:

ASSESSED VALUES OF PARCELS IN SECTION OF SELECTED SIDE STREETS EAST OF LEXINGTON AVENUE

| | Improvements | Land | Total |
|---|--------------------|--------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased... | \$578,500 | \$1,570,000 | \$2,148,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased... | 872,000 | 866,000 | 1,738,000 |
| Total..... | \$1,450,500 | \$2,436,000 | \$3,886,500 |

The larger value per parcel among the houses in Class B once more becomes apparent.

Extending the tax rates against the values in the table given above, the following results are obtained:

TAXES PAYABLE BY OWNERS OF PARCELS IN SECTION OF SELECTED SIDE STREETS EAST OF LEXINGTON AVENUE UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|--------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$10,273.23 | \$6,354.82 | —\$3,918.41 | \$165.57 | —\$10,107.66 |
| Land..... | 27,880.69 | 34,493.06 | +6,612.37 | 44,943.13 | +17,062.44 |
| | \$38,153.92 | \$40,847.88 | +\$2,693.96 | \$45,108.70 | +\$6,954.78 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$15,485.32 | \$9,578.92 | —\$5,906.40 | \$249.57 | —\$15,235.75 |
| Land..... | 15,378.77 | 19,026.11 | +3,647.34 | 24,790.29 | +9,411.52 |
| | \$30,864.09 | \$28,605.03 | —\$2,259.06 | \$25,039.86 | —\$5,824.23 |
| TOTAL: | | | | | |
| Improvements..... | \$25,758.55 | \$15,933.74 | —\$9,824.81 | \$415.14 | —\$25,343.41 |
| Land..... | 43,259.46 | 53,519.17 | +10,259.71 | 69,733.42 | +26,473.96 |
| | \$69,018.01 | \$69,452.91 | +\$434.90 | \$70,148.56 | +\$1,130.55 |

It will be noted that the net change would be very slight, there being only an increase of \$434.90 under the plan to halve the rate on buildings. This amounts to \$2.82 per parcel. The decreases on the fewer more expensive parcels (Group B) almost counterbalances the increases on the many less expensive parcels (Group A).*

(g). Section in Washington Square District

| | |
|-----------------|-------|
| Increased | 126 |
| Decreased | 0 |
| | <hr/> |
| | 126 |

This section consists of 126 single family dwellings situated on 9th, 10th and 11th streets between Fifth and Sixth avenues. Most of the houses are old and not less than fifteen of the number are used as rooming houses. The assessed value of the average parcel is \$25,218. Every parcel of the 126 would pay higher taxes if the plan to untax buildings were adopted.

The assessed values for the group of parcels are improvements \$518,300, land \$2,660,800 and total \$3,179,100. Applying the tax rates, the figures presented in the following table are obtained:

TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE FROM THE WASHINGTON SQUARE DISTRICT, UNDER THE PRESENT SYSTEM, AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$9,204.18 | \$5,693.53 | —\$3,510.65 | \$148.34 | —\$9,055.84 |
| Land..... | 47,251.55 | 58,458.04 | +11,206.49 | 76,168.59 | +28,917.04 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$56,455.73 | \$64,151.57 | +\$7,695.84 | \$76,316.93 | +\$19,861.20 |

It will be seen that, under the plan to halve the tax rate, there would be a net increase in taxes on these parcels of \$7,695.84 or \$61.08 per parcel. There would be a decrease in the net annual return to the owners of the land of \$11,206.49 or \$88.94 per lot. Capitalized,† this sum amounts to \$1,778.80 which represents the probable decrease in the selling value of the average plot, which is now assessed at \$21,117.‡

* The details for the sample are given in an appendix. Cf. *infra*, pp. 178-180.

† Interest rate, five per cent.

‡ The details of this sample are given in an appendix. Cf. *infra*, pp. 181-182.

(h). Mount Morris Park Section

| | |
|-----------------|-------|
| Increased | 204 |
| Decreased..... | 191 |
| | <hr/> |
| | 395 |

The single-family dwellings in the somewhat irregular district bounded roughly by 118th Street, Seventh Avenue, 124th Street and Mount Morris Avenue, are of an unpretentious type. Practically all of the parcels are assessed at sums between ten and thirty thousand dollars. That the property in this region is about to be diverted to a different use is evident from the following statement of Tax Commissioner Purdy:

"An inspection of the names of the owners shows that the gathering of plottage is going on in this section, and in view of the building of tenement houses immediately south of Mount Morris Park it seems clear that tenement houses will at no distant day intrude into these residential blocks. With the building of the first tenement house on a block, the value of the remaining houses declines greatly."

The one-family houses situated on twenty-two blocks front were selected for analysis. In all there were 395 residences. It was found that in almost all of these parcels the ratio of building to land value was very close to the standard composite ratio for Manhattan. In approximately one-half of the cases the ratio was above the standard and in the other cases it was below. The table which follows shows the number of parcels whose taxes would be increased and decreased, grouped by streets:

NUMBER OF PARCELS (a) IN THE SELECTED BLOCKS OF THE MOUNT MORRIS PARK SECTION
WHOSE TAXES WOULD INCREASE AND DECREASE IN CONSEQUENCE OF THE
ADOPTION OF THE PROPOSAL TO UNTAX BUILDINGS

| | Increased | Decreased |
|--|-----------|-----------|
| 118th Street, north side, Seventh to Lenox Avenues..... | 0 | 24 |
| 119th Street, Seventh to Lenox Avenues..... | 22 | 33 |
| 120th Street, Seventh to Lenox Avenues..... | 21 | 36 |
| 121st Street, Seventh to Lenox Avenues..... | 13 | 48 |
| 122d Street, Seventh to Lenox Avenues..... | 37 | 26 |
| 123d Street, south side, Seventh to Lenox Avenues..... | 34 | 0 |
| 120th Street, north side, Lenox to Mt. Morris Avenues..... | 12 | 0 |
| 121st Street, Lenox to Mt. Morris Avenues..... | 6 | 16 |
| 122d Street, Lenox to Mt. Morris Avenues..... | 14 | 2 |
| 123d Street, Lenox to Mt. Morris Avenues..... | 22 | 2 |
| 124th Street, south side, Lenox to Mt. Morris Avenues..... | 5 | 0 |
| Mt. Morris Avenue, 120th to 121st Streets..... | 6 | 4 |
| Mt. Morris Avenue, 121st to 122d Streets..... | 4 | 0 |
| Mt. Morris Avenue, 122d to 123d Streets..... | 5 | 0 |
| Mt. Morris Avenue, 123d to 124th Streets..... | 3 | 0 |
| | <hr/> | <hr/> |
| | 204 | 191 |

(a) Single-family dwellings only.

Here, it will be seen, is considerable irregularity. In general the bulk of the decreases would occur in the southern portion of the section, *viz.*, south of 120th Street, while most of the increases would occur north

and under the full plan to 2.86. Most of the sky-scrapers below Chambers Street would receive a decrease in taxes. Downtown tenements would pay higher and uptown tenements would pay lower taxes. Uptown apartment houses of good type, both elevator and walk-up types, would receive substantial reductions. Upon single-family houses the plan would have a variety of effects. On Fifth Avenue the typical house would pay higher taxes. On Riverside Drive it would pay lower taxes. In the case of the more modest houses in the side streets the typical parcel in almost every section would pay heavier taxes as a result of the adoption of the plan.

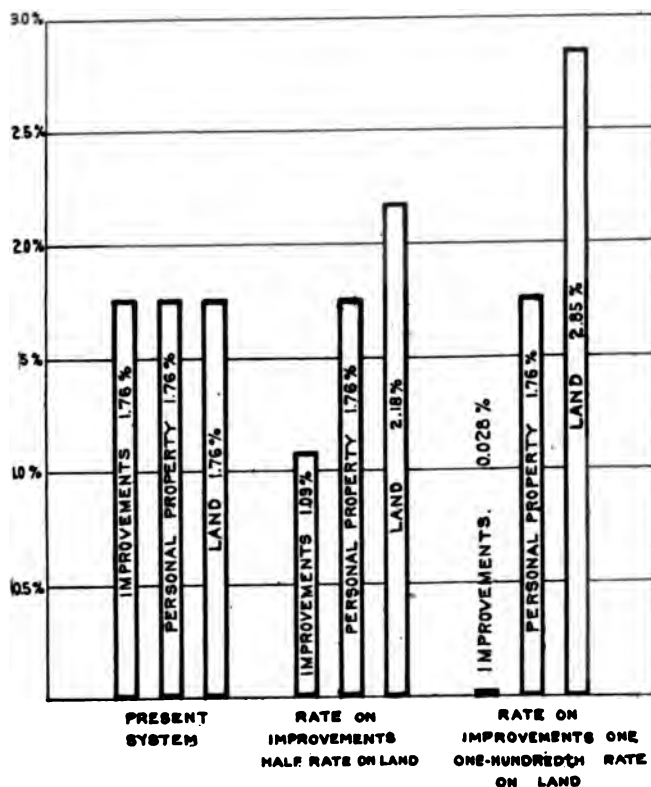
IV. EFFECTS IN THE BRONX UNDER CERTAIN ASSUMED CONDITIONS *

It has already been shown that in the redistribution of the general city taxes among the boroughs,† consequent to the adoption of the plan to untax buildings, the taxes for the Borough of the Bronx would be slightly reduced. It remains to discuss the effects within the borough.

A. TAX RATES

The effects upon the tax rates are shown in detail by the following graph:‡

THE BRONX
RATES UPON THE VARIOUS CLASSES OF PROPERTY UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS



* The most important condition assumed is that the assessed values will not be disturbed.
Cf. supra, p. 18.

† *Cf. supra*, pp. 22-23.

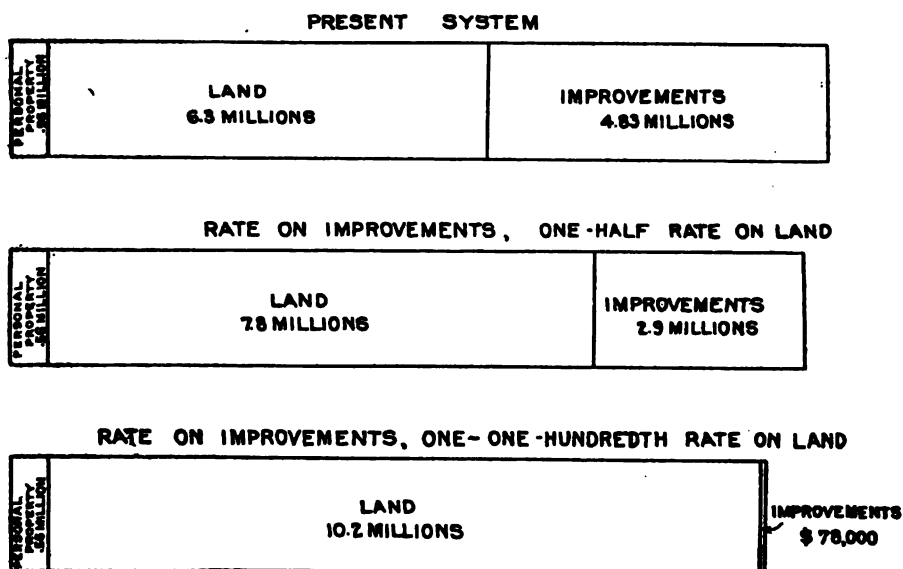
‡ The statistics upon which this graph is based are presented in the table on p. 21.

Under the assumptions, the increase in the rate on land would be to 2.18 if half the tax on buildings were removed and to 2.85 if the full plan were adopted.

B. DISTRIBUTION OF THE BURDEN AMONG THE ELEMENTS IN THE TAX BASE

How the present burden carried by the three elements in the tax base would be affected by the proposed changes is set forth in the accompanying graph.

THE BRONX DISTRIBUTION OF TAXES AMONG THE ELEMENTS OF THE TAX BASE UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS



C. EFFECTS IN THE VARIOUS ASSESSMENT SECTIONS OF THE BOROUGH

The Borough of the Bronx is divided into ten assessment sections, whose boundaries are indicated in the map on page 63.



**TAX LEVIES UPON THE REAL ESTATE (a) IN THE VARIOUS ASSESSMENT SECTIONS OF THE
BOROUGH OF THE BRONX UNDER THE PRESENT SYSTEM, AND UNDER
THE PROPOSED PLAN TO UNTAX BUILDINGS**

| | Levies | | | Increases and Decreases | |
|--------------------|-------------------|--|--|--|--|
| | Present System | Rate on Improvements One-Half | Rate on Improvements One One- Hundredth | Rate on Improvements One-Half | Rate on Improvements One One- Hundredth |
| SECTION 9: | | | | | |
| Land..... | \$1,243,152.85 | \$1,541,460.99 | \$2,015,700.23 | | |
| Improvements..... | 1,104,663.24 | 684,866.51 | 17,906.65 | | |
| | \$2,347,816.09 | \$2,226,327.50 | \$2,033,606.88 | —\$121,488.59 | —\$314,209.21 |
| SECTION 10: | | | | | |
| Land..... | \$1,062,546.00 | \$1,317,515.55 | \$1,722,856.71 | | |
| Improvements..... | 1,267,855.75 | 786,042.21 | 20,552.00 | | |
| | \$2,330,401.75 | \$2,103,557.76 | \$1,743,408.71 | —226,843.99 | —586,993.04 |
| SECTION 11: | | | | | |
| Land..... | \$1,627,077.45 | \$2,017,512.50 | \$2,638,211.70 | | |
| Improvements..... | 1,413,438.62 | 876,300.34 | 22,911.91 | | |
| | \$3,040,516.07 | \$2,893,812.84 | \$2,661,123.61 | —146,703.23 | —379,392.46 |
| SECTION 12: | | | | | |
| Land..... | \$436,732.53 | \$541,531.28 | \$708,136.46 | | |
| Improvements..... | 230,002.97 | 142,596.70 | 3,728.36 | | |
| | \$666,735.50 | \$684,127.98 | \$711,864.82 | +17,392.48 | +45,129.32 |
| SECTION 13: | | | | | |
| Land..... | \$270,678.64 | \$335,630.95 | \$438,889.72 | | |
| Improvements..... | 55,350.29 | 34,315.94 | 897.23 | | |
| | \$326,028.93 | \$369,946.89 | \$439,786.95 | +43,917.96 | +113,758.02 |
| SECTION 14: | | | | | |
| Land..... | \$225,943.00 | \$280,160.50 | \$366,353.47 | | |
| Improvements..... | 74,821.33 | 46,387.55 | 1,212.86 | | |
| | \$300,764.33 | \$326,548.05 | \$367,566.33 | +25,783.72 | +66,802.00 |
| SECTION 15: | | | | | |
| Land..... | \$347,724.00 | \$431,164.18 | \$563,814.30 | | |
| Improvements..... | 142,989.23 | 88,650.12 | 2,317.86 | | |
| | \$490,713.23 | \$519,814.30 | \$566,132.16 | +29,101.07 | +75,418.93 |
| SECTION 16: | | | | | |
| Land..... | \$244,922.50 | \$303,694.34 | \$397,127.63 | | |
| Improvements..... | 65,076.34 | 40,345.88 | 1,054.89 | | |
| | \$309,998.84 | \$344,040.22 | \$398,182.52 | +34,041.38 | +88,183.68 |
| SECTION 17: | | | | | |
| Land..... | \$231,746.34 | \$287,356.41 | \$375,763.24 | | |
| Improvements..... | 70,340.46 | 43,609.51 | 1,140.22 | | |
| | \$302,086.80 | \$330,965.92 | \$376,903.46 | +28,879.12 | +74,816.66 |
| SECTION 18: | | | | | |
| Land..... | \$231,404.71 | \$286,932.80 | \$375,209.31 | | |
| Improvements..... | 37,941.87 | 23,523.11 | 615.04 | | |
| | \$269,346.58 | \$310,455.91 | \$375,824.35 | +41,109.33 | +106,477.77 |
| TOTAL: | | | | | |
| Land..... | \$5,921,928.03 | \$7,342,959.50 | \$9,602,062.77 | | |
| Improvements..... | 4,462,480.10 | 2,766,637.87 | 72,337.02 | | |
| | \$10,384,408.13 | \$10,109,597.37 | \$9,674,399.79 | —274,810.76 | —710,008.34 |

(a) Not including the "Real Estate of Corporations."

The assessed values of land and improvements in these sections together with their ratios are as follows:

ASSESSED VALUES AND RATIOS IN THE VARIOUS ASSESSMENT SECTIONS OF THE BRONX

(Standard Composite Ratio: 38.71:61.29)

| | Assessed Values | | | Taxes Payable |
|----------------|-----------------|--------------|-----------|---------------|
| | Improvements | Land | Ratios | |
| Section 9..... | \$62,698,340 | \$70,558,716 | 47.1:52.9 | Decreased |
| " 10..... | 71,960,800 | 60,307,855 | 54.5:45.5 | " |
| " 11..... | 80,223,775 | 92,349,461 | 46.5:53.5 | " |
| " 12..... | 13,054,480 | 24,788,011 | 34.5:65.5 | Increased |
| " 13..... | 3,141,565 | 15,363,145 | 17.0:83.0 | " |
| " 14..... | 4,246,700 | 12,824,045 | 24.9:75.1 | " |
| " 15..... | 8,115,765 | 19,736,076 | 29.2:70.8 | " |
| " 16..... | 3,693,595 | 13,901,281 | 21.0:79.0 | " |
| " 17..... | 3,992,375 | 13,153,430 | 23.9:76.7 | " |
| " 18..... | 2,153,500 | 13,134,040 | 14.1:85.9 | " |

An inspection of the ratios reveals the fact that the real estate in three sections (nine, ten and eleven) will pay smaller taxes while that in the other seven sections will pay greater. Sections nine, ten and eleven comprise the southwest portion of the borough—that which lies nearest the center of the city.

The amounts of the increases and decreases in the levies in real estate in the various assessment sections are shown in the table on page 64. It will be noticed that the net reduction upon the land and improvements in the borough would be \$274,810.76 under the plan to halve the rate on buildings and \$710,008.34 under the full plan. The increases, in those sections where the taxes would be raised, are relatively slight in amount.

D. EFFECTS IN SELECTED SECTIONS OF THE BOROUGH

(1). *Sample District from Assessment Section Nine*

| | |
|-----------------|--------|
| Increased | 11 |
| Decreased | 196 |
| | <hr/> |
| | 207 .. |

Section Nine is one of the three Bronx sections whose taxes would be decreased. If the rate on buildings were halved the real estate in this section would pay smaller taxes by \$121,488.59. If the full plan were adopted its tax bill would be decreased \$314,209.21. This is in spite of the fact that approximately one-fourth of the land value of the section is made up of vacant lots (\$18,663,715 as compared with \$70,558,716). The taxes on this land would be increased from \$328,830.40 to \$407,736.85 under the plan to halve the building rate and to \$533,179.41 under the full plan, but the decrease in the taxes on buildings would more than counter-balance this.

The character of the improvements in the section can be judged from the following data:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION NINE, BOROUGH OF THE BRONX

| | Number | Percentage |
|------------------------------|--------|------------|
| Single-family houses..... | 2,334 | 34 |
| Two-family houses..... | 987 | 14 |
| Tenements..... | 2,969 | 43 |
| Miscellaneous buildings..... | 633 | 9 |
| Total..... | 6,923 | 100 |

Tenements and small houses of the one and two-family type constitute the bulk of improvements. The average of the value of the buildings is \$9,056 and that of the improved plots is \$7,496. It will be seen that there would be a considerable decrease in the taxes on the parcels in this section.

The sample selected consists of two assessment blocks (2284 and 2286) lying between Willis and Brook avenues. One block is that between 139th and 140th streets and the other by 141st and 142nd streets. In these two blocks, the vacant lots and exempt property being disregarded, there are 207 parcels, almost all of them small two-story houses. The average house is assessed for \$2,924 and the average lot for \$3,372. Of these 207 parcels all except eleven would receive decreases in taxes. All except one of these eleven are on Willis Avenue, and they comprise the more expensive parcels in the group.

The assessed values of the parcels in the sample grouped in the usual fashion are:

**ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM ASSESSMENT SECTION NINE,
BOROUGH OF THE BRONX**

| | Improvements | Land | Total |
|---|------------------|------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$41,700 | \$88,500 | \$130,200 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 563,600 | 609,500 | 1,173,100 |
| Total..... | \$605,300 | \$698,000 | \$1,303,300 |

The amounts by which the taxes in the parcels will be increased and decreased are shown in the following table:

**TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE FROM ASSESSMENT SECTION
NINE, BOROUGH OF THE BRONX**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$734.70 | \$455.50 | —\$279.20 | \$11.91 | —\$722.79 |
| Land..... | 1,559.25 | 1,933.41 | +374.16 | 2,528.24 | +968.99 |
| | \$2,293.95 | \$2,388.91 | +\$94.96 | \$2,540.15 | +\$246.20 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$9,929.90 | \$6,156.31 | —\$3,773.59 | \$160.96 | —\$9,768.94 |
| Land..... | 10,738.60 | 13,315.44 | +2,576.84 | 17,412.02 | +6,673.42 |
| | \$20,668.50 | \$19,471.75 | —\$1,196.75 | \$17,572.98 | —\$3,095.52 |
| TOTAL: | | | | | |
| Improvements..... | \$10,664.60 | \$6,611.81 | —\$4,052.79 | \$172.87 | —\$10,491.73 |
| Land..... | 12,297.85 | 15,248.85 | +2,951.00 | 19,940.26 | +7,642.41 |
| | \$22,962.45 | \$21,860.66 | —\$1,101.79 | \$20,113.13 | —\$2,849.32 |

If the half rate on buildings were adopted the taxes on the eleven parcels would increase \$94.96 while the taxes on 196 parcels would decrease \$1,196.75. In case the full rate were adopted the increase would be \$246.20 and the decrease \$3,095.52.

The average parcel at present pays \$110.93 in taxes. This charge would be \$105.61, or \$5.32 less, under the half-rate plan and would be \$97.16, or \$13.77 less, under the full plan. The reduction, it will be seen, is not great, being in the first case less than five per cent. and under the full plan approximately twelve and one-half per cent.

Practically all of the houses included in this sample are rented. According to the assessment roll one man owns 94 of the 207 parcels. If the rate on buildings were halved and the entire reduction in the house-tax passed on to the tenants the annual rents paid by the occupants of

these houses might be reduced at the most \$3,052.79, or \$14.75 on each parcel. The same action which would deprive the landlords of this sum would also decrease their total tax bill \$1,101.79, but would increase the tax on their land \$2,951.00. Assuming an interest rate of five per cent., the selling value of the land might be expected to depreciate \$59,020 or approximately eight and one-half per cent.*

(2). *Sample District from Assessment Section Ten*

| | |
|-----------------|----|
| Increased | 12 |
| Decreased | 87 |

99

In Section Ten, it will be recalled, taxes upon real estate in general would be decreased even more than in Section Nine, just discussed.† This is in spite of the fact that there is greater percentage of vacant lots, almost one-third of the total land value of the section consisting of such property (\$19,243,190 as compared with \$60,307,855). Under the plan to halve the rate on buildings, this vacant land would pay \$420,396.35 instead of \$339,039.99. Under the full plan it would pay \$549,733.68, an increase of \$210,693.68. The total value of the improvements is very high compared with the value of the land on which they stand, the ratio being improvements, 63.7, to land, 36.3. The standard composite ratio is 38.71 (improvements) to 61.28 (land).

The character of the improvements is shown by the following summary:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION TEN, BOROUGH OF THE BRONX

| | Number | Percentage |
|------------------------------|--------|------------|
| Single-family houses..... | 1,472 | 24 |
| Two-family houses..... | 1,264 | 21 |
| Tenements..... | 2,905 | 47 |
| Miscellaneous buildings..... | 495 | 8 |
| Total..... | 6,136 | 100 |

One and two-family houses and approximately the same number of tenements make up the bulk of the buildings. The average of the building values is \$11,728 and of the improved plots \$6,692. The decreases upon the parcels is so considerable, the values being as they are, that they counterbalance the great increase in the taxes on vacant land.

The sample district of this section consists of twelve blocks front as follows:—those included in the square bounded by 168th and 169th streets, and Union and Prospect avenues; those on both sides of Beck

* These statements assume, of course, that the change is made suddenly and that there is no opportunity for the effects to be discounted beforehand. Detailed data for this section is given in an appendix. Cf. *infra*, pp. 190-193.

† The reduction would be \$226,843.99 under the half-rate plan and \$586,993.04 under the full plan.

Street and the east side of Kelly Street between Longwood and Leggett avenues and those on both sides of 156th Street between Kelly and Beck streets. In these blocks there are ninety-nine houses. In the case of twelve parcels taxes would be increased by the adoption of the plan to untax buildings. For the other eighty-seven there would be a decrease. The parcels where taxes would be increased average \$7,900 in value while those whose taxes would be decreased average \$8,753.

The assessed values grouped according to the effect of the tax stand as follows:

ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM ASSESSMENT SECTION TEN, BOROUGH OF THE BRONX

| | Improvements | Land | Total |
|---|------------------|------------------|------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$30,300 | \$55,600 | \$85,900 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 426,000 | 335,500 | 761,500 |
| Total..... | \$456,300 | \$391,100 | \$847,400 |

The increases and decreases in the taxes on these parcels are shown in the accompanying table:

TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE OF ASSESSMENT SECTION TEN, BOROUGH OF THE BRONX

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|----------------|-------------------------------|----------------------|--|----------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$533.85 | \$330.97 | —\$202.88 | \$8.65 | —\$525.20 |
| Land..... | 979.60 | 1,214.67 | +235.07 | 1,588.36 | +608.76 |
| | \$1,513.45 | \$1,545.64 | +32.19 | \$1,597.01 | +83.56 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$7,505.57 | \$4,653.28 | —\$2,852.29 | \$121.67 | —\$7,383.90 |
| Land..... | 5,911.07 | 7,329.50 | +1,418.43 | 9,584.46 | +3,673.39 |
| | \$13,416.64 | \$11,982.78 | —\$1,433.86 | \$9,706.13 | —\$3,710.51 |
| TOTAL: | | | | | |
| Improvements..... | \$8,039.42 | \$4,984.25 | —\$3,055.17 | \$130.32 | —\$7,909.10 |
| Land..... | 6,890.67 | 8,544.17 | +1,653.50 | 11,172.82 | +4,282.15 |
| | \$14,930.09 | \$13,528.42 | —\$1,401.67 | \$11,303.14 | —\$3,626.95 |

An inspection of the names of the owners in this section reveals very few duplications, indicating a larger degree of home ownership by occupiers than in the previous sample. It appears from the table that, if the rate on improvements were halved, there would be a diminution in the taxes on the structures of \$3,055.17. This means a potential reduction in annual rents, under certain assumed conditions, of \$30.86 for each

house in the sample district. The increase in the tax on land, on the other hand, would diminish the income of the owners \$1,653.50. If this be capitalized (interest rate, five per cent), it appears that a depreciation of \$33,070 in the selling value of the land is in prospect. The average parcel, under the assumed conditions, would decrease \$334.04—from \$3,950.56 to \$3,616.52.*

(3). *Sample District From Assessment Section Eleven*

| | |
|----------------|-----------|
| Increased..... | 20 |
| Decreased..... | 138 |
| | <hr/> 158 |

Section Eleven, the third Bronx section whose taxes would be decreased by the adoption of the proposed plan,† contains much vacant land, (\$37,123,496 as compared with a total land value of \$92,349,461), but, again, the improvements form so high a percentage of the value of the improved parcels that the decrease on such parcels more than counterbalances the increases on the vacant lots.

The character of the buildings in the section is shown by the following table:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION ELEVEN, BOROUGH OF THE BRONX

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 4,045 | 42 |
| Two-family houses..... | 1,992 | 21 |
| Tenements..... | 2,974 | 31 |
| Miscellaneous..... | 550 | 6 |
| Total..... | 9,561 | 100 |

It will be noted that the one and two-family houses constitute nearly two-thirds of the total buildings.

The sample from this section consists of six blocks-front as follows: East 169th and 170th streets between Findlay and Teller avenues, East 170th Street, Teller to Clay avenues, and between East 169th and 170th streets on Findlay Avenue (east side), on Teller Avenue (both sides) and Clay Avenue (west side). In this sample there are 158 houses. The average parcel is assessed at \$6,320 (house, \$3,372 and land, \$2,948). In the case of only twenty of these parcels would taxes be increased. All the remainder, 138 parcels, would pay lower taxes. The average value of the parcels whose taxes would be increased is considerably above the average of all, being \$7,065 as compared with \$6,320.

The assessed values, classified in the usual fashion, follow:

* Detailed information in regard to this sample may be found in an appendix. Cf. *infra*, pp. 194-195.

† Cf. *supra*, p. 64-65.

**ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM ASSESSMENT SECTION ELEVEN,
BOROUGH OF THE BRONX**

| | Improvements | Land | Total |
|---|------------------|------------------|------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$46,200 | \$95,100 | \$141,300 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 486,600 | 370,700 | 857,300 |
| Total..... | \$532,800 | \$465,800 | \$998,600 |

Applying the tax rates, the results shown in the following table are obtained:

**TAXES PAYABLE BY OWNERS OF PARCELS IN ASSESSMENT SECTION ELEVEN, BOROUGH OF
THE BRONX, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED
PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$813.98 | \$504.65 | —\$309.33 | \$13.19 | —\$800.79 |
| Land..... | 1,675.54 | 2,077.60 | +402.06 | 2,716.79 | +1,041.25 |
| | \$2,489.52 | \$2,582.25 | +\$92.73 | \$2,729.98 | +\$240.46 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$8,573.26 | \$5,315.23 | —\$3,258.03 | \$138.97 | —\$8,434.29 |
| Land..... | 6,531.25 | 8,098.50 | +1,567.25 | 10,590.05 | +4,058.80 |
| | \$15,104.51 | \$13,413.73 | —\$1,690.78 | \$10,729.02 | —\$4,375.49 |
| TOTAL: | | | | | |
| Improvements..... | \$9,387.24 | \$5,819.88 | —\$3,567.36 | \$152.16 | —\$9,235.08 |
| Land..... | 8,206.79 | 10,176.10 | +1,969.31 | 13,306.84 | +5,100.05 |
| | \$17,594.03 | \$15,995.98 | —\$1,598.05 | \$13,459.00 | —\$4,135.03 |

The net decrease in taxes under the half-rate plan would be \$1,598.05 or \$10.11 per parcel. The movement is nearly all in one direction, the increases on the few parcels in Group A amount to only \$92.73, while the decreases in Group B are \$1,690.78.

Altogether there would be, under the assumed conditions, a decrease of \$3,567.36 in the tax on buildings if the rate levied on them were halved. This means a possible decrease in rent of \$22.58 per house per year. There is little grouping of ownership in the section, indicating some degree of home ownership. The same action which would tend to reduce rents in this fashion would decrease net land revenue \$1,969.31 and, at an assumed interest rate of five per cent., depreciate the selling value of the land \$39,386.20. The average plot might be expected to decrease in value \$249—from \$2,948 to \$2,699.*

* The details for this sample are given in an appendix. Cf. *infra*, pp. 196-198.

(4). *Sample District from Assessment Section Twelve*

| | |
|-----------------|----------|
| Increased..... | 4 |
| Decreased | 79 |
| | <hr/> 83 |

Assessment Section Twelve lies south and east of Van Cortlandt Park. The untaxing of buildings would, it will be recalled,* increase the taxes on the real estate of this district. This is because of the very large proportion of vacant land, the vacant lots of this section being assessed at \$15,131,761, and the improved lots at only \$9,656,250, the vacant lots thus constituting three-fifths of the total land value. In the case of the improved parcels alone, however, the building value constitutes a high percentage of the total value (57.4 per cent.).

As will appear from an inspection of the following table, the single-family dwelling is the predominant type of improvement.

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION TWELVE, BOROUGH OF THE BRONX

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 1,454 | 47.9 |
| Two-family houses..... | 842 | 27.8 |
| Tenements..... | 335 | 11.1 |
| Miscellaneous..... | 397 | 13.2 |
| Total..... | 3,028 | 100.0 |

The sample selected consists of the following blocks front: Briggs Avenue, (east side), 194th to 196th streets and Bedford Park Boulevard to 201st Street; Bainbridge Avenue, (west side) 194th to 196th streets and Bedford Park Boulevard to 201st Street; Bedford Park Boulevard, (north side), from Briggs to Bainbridge avenues; 201st Street (south side), Briggs to Bainbridge avenues; and the four sides of the block bounded by 201st Street, Bainbridge Avenue, Perry Avenue and Mosholu Park Boulevard. In this sample there are eighty-three parcels. In only four cases would the taxes be increased. The average value of these four parcels is \$10,800, while that of the 79 parcels would be decreased is only \$8,849.

The assessed values grouped in the usual fashion are:

ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM ASSESSMENT SECTION TWELVE, BOROUGH OF THE BRONX

| | Improvements | Land | Total |
|---|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$15,300 | \$27,900 | \$43,200 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 403,000 | 296,100 | 699,100 |
| Total..... | \$418,300 | \$324,000 | \$742,300 |

* Cf. *supra*, pp. 64-65.

By applying the tax rates, the following results are obtained:

**TAXES PAYABLE BY OWNERS OF PARCELS IN THE SAMPLE OF ASSESSMENT SECTION
TWELVE, BOROUGH OF THE BRONX, UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$269.57 | \$167.12 | —\$102.45 | \$4.37 | —\$265.20 |
| Land..... | 491.56 | 609.52 | +117.96 | 797.04 | +305.48 |
| | \$761.13 | \$776.64 | +\$15.51 | \$801.41 | +\$40.28 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$7,100.34 | \$4,402.05 | —\$2,698.29 | \$115.10 | —\$6,985.24 |
| Land..... | 5,216.90 | 6,468.75 | +1,251.85 | 8,458.90 | +3,242.00 |
| | \$12,317.24 | \$10,870.80 | —\$1,446.44 | \$8,574.00 | —\$3,743.24 |
| TOTAL: | | | | | |
| Improvements..... | \$7,369.91 | \$4,569.17 | —\$2,800.74 | \$119.47 | —\$7,250.44 |
| Land..... | 5,708.46 | 7,078.27 | +1,369.81 | 9,255.94 | +3,547.48 |
| | \$13,078.37 | \$11,647.44 | —\$1,430.93 | \$9,375.41 | —\$3,702.96 |

If the rate on buildings be halved, it appears that the net taxes on these 83 parcels will be decreased \$1,430.93 or \$17.23 per parcel. There is little grouping of ownership but if the houses were all rented there would be the sum of \$2,800.74, decreased taxes on houses, which under certain conditions might be available for lowered rents. This would mean a reduction of \$33.74 per parcel. At the same time the net annual income to the owners of the plots would diminish \$1,369.81. Capitalized (interest rate, five per cent.) this sum would be \$27,396.20. The owner of the average plot could then anticipate a reduction in the selling value of his plot of \$330—from \$3,904 to \$3,574.*

(5). *Sample District from Assessment Section Fifteen*

| | |
|----------------|------------|
| Increased..... | 0 |
| Decreased..... | 117 |
| | <u>117</u> |

The great bulk of the land in Section Fifteen, Borough of the Bronx, is vacant, \$15,881,191 as compared with \$19,736,076. This section extends from the Sound to Bronx River, between Bronx and Pelham parkways and Westchester Avenue and Middletown Road. Where the parcels are improved, the building values bear a high proportion to the value of the land (68 per cent.). The real estate in the section as a whole, it will be recalled,† would pay heavier taxes under the plan to untax buildings, but the taxes on typical improved plots would be decreased.

* Detailed statistics for the section are given in an appendix. Cf. *infra*, pp. 199-200.

† Cf. *supra*, pp. 64-65.

The character of the improvements in the section is shown in the following tabulation:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION FIFTEEN, BOROUGH OF THE BRONX

| | Number | Percentage |
|------------------------------|--------|------------|
| Single-family houses..... | 1,073 | 37 |
| Two-family houses..... | 1,386 | 48 |
| Tenements..... | 205 | 07 |
| Miscellaneous buildings..... | 247 | 08 |
| Total..... | 2,911 | 100 |

Here the tenements are a small factor, the one and two-family houses constituting 85 per cent. of the total number of buildings.

The sample selected consists of the fronts of eight blocks as follows: Morris Park Avenue, (north side), between Amethyst Avenue and Victor Street and between Cruger and Holland avenues; Rhinelander Avenue, (south side), Unionport Road to Victor Street; and the following blocks between Rhinelander and Morris Park avenues, Amethyst Avenue and Unionport Road, (east side), Victor Street, (west side), Cruger Avenue (east side), and Holland Avenue (west side). In the district thus described there are 117 houses. The total assessed values of these parcels are improvements, \$369,100, and land, \$162,550. The average house is assessed for \$3,155 and the plot on which it stands for \$1,389; total, \$4,544. In every case the taxes on these parcels would be decreased by the adoption of the plan to untax buildings. The following table shows the amounts of the decreases:

TAXES PAYABLE BY OWNERS OF PARCELS IN ASSESSMENT SECTION FIFTEEN,
BOROUGH OF THE BRONX

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$6,508.06 | \$4,031.75 | —\$2,471.31 | \$105.41 | —\$6,397.65 |
| Land..... | 2,863.92 | 3,551.15 | +687.23 | 6,643.68 | +1,779.76 |
| | \$9,366.98 | \$7,582.90 | —\$1,784.08 | \$4,749.09 | —\$4,617.89 |

The net decrease in taxes on the average parcel under the plan to halve the rate on buildings is \$15.25. The gross decrease in the tax on buildings would be \$2,471.31. There is considerable grouping of ownership indicating that many of these houses are rented. If the entire decrease in the tax on buildings were passed on to the tenants, rents would be decreased \$21.12 per parcel per year. At the same time the owners of the plots would receive \$687.28 less each year. As a consequence their

land might be expected to depreciate in price (interest rate five per cent.) \$13,745.60. Each plot would under these conditions sell for \$117 less, for \$1,272 instead of \$1,389.*

(6). *Sample District from Assessment Section Seventeen*

| | |
|-----------------|----------|
| Increased | 8 |
| Decreased..... | 79 |
| | <hr/> 87 |

Assessment Section Seventeen, Borough of the Bronx, which lies to the extreme north, is in all essentials similar to the section just discussed. With a total land value of \$13,153,430, its vacant lots alone are assessed at \$10,185,855. This predominance of vacant land is the cause for the increased taxes which real estate as a whole in this section would be called upon to bear,† were the rate on buildings decreased.

Of the parcels which are improved, the buildings form a high percentage of the total value (57 per cent.). The character of the improvements is shown in the following statement:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION SEVENTEEN, BOROUGH OF THE
BRONX

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 816 | 55 |
| Two-family houses..... | 528 | 35 |
| Tenements..... | 38 | 3 |
| Miscellaneous..... | 109 | 7 |
| Total..... | 1,491 | 100 |

In this case ninety per cent. of the structures are small houses.

The sample selected consists of eleven fronts of blocks as follows: 222nd Street (north side), Barnes to Bronxwood avenues; 223rd Street (both sides), between the same avenues; 224th Street (south side), between the same avenues and on both sides between the White Plains Road and Barnes Avenue; 225th Street (south side), between the road and Barnes Avenue; the White Plains Road (east side), 224th to 225th streets; and Barnes Avenue (east side), 222nd Street to 223rd Street and (both sides) 223rd to 224th streets.

In the sample are 87 houses. Their average value is \$4,809. In the case of only eight of these parcels would the taxes be increased if the rate on buildings were lowered. Moreover, the average value of the parcels whose taxes would be increased is greater than that of those whose taxes would be decreased.

* The details for this sample are given in an appendix. Cf. *infra*, pp. 201-202.

† Cf. *supra*, pp. 64-65.

The assessed values, grouped according to effect of the imposition of the plan, are as follows:

ASSESSED VALUES OF PARCELS IN THE SAMPLE FROM ASSESSMENT SECTION SEVENTEEN,
BOROUGH OF THE BRONX

| | Improvements | Land | Total |
|---|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$13,500 | \$31,600 | \$45,100 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 263,600 | 109,700 | 373,300 |
| Total..... | \$277,100 | \$141,300 | \$418,400 |

By applying the tax rates the following figures, showing the amounts of the increases and decreases, are obtained:

TAXES PAYABLE BY OWNERS OF PARCELS IN ASSESSMENT SECTION SEVENTEEN,
BOROUGH OF THE BRONX

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$237.85 | \$147.46 | —\$90.39 | \$3.86 | —\$233.99 |
| Land..... | 556.75 | 690.35 | +133.60 | 902.74 | +345.99 |
| | \$794.60 | \$837.81 | +\$43.21 | \$906.60 | +\$112.00 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$4,644.29 | \$2,879.36 | —\$1,764.93 | \$75.28 | —\$4,569.01 |
| Land..... | 1,932.77 | 2,396.56 | +463.79 | 3,133.88 | +1,201.11 |
| | \$6,577.06 | \$5,275.92 | —\$1,301.14 | \$3,209.16 | —\$3,367.90 |
| TOTAL: | | | | | |
| Improvements..... | \$4,882.14 | \$3,026.82 | —\$1,855.32 | \$79.14 | —\$4,803.00 |
| Land..... | 2,489.52 | 3,086.91 | +597.39 | 4,036.62 | +1,547.10 |
| | \$7,371.66 | \$6,113.73 | —\$1,257.93 | \$4,115.76 | —\$3,255.90 |

To halve the tax rate on buildings would be to diminish the net taxes on the average parcel \$14.46. The reduction in the tax on buildings alone amounts to \$1,855.32 or \$21.33 per parcel. These are the sums, which under certain circumstances would be available for lowering rents. The net return to the owners of plots would at the same time be diminished \$597.39, or \$6.87 per parcel. Such a decrease, capitalized at an assumed interest rate of five per cent., would mean a diminution in the selling value of \$11,947.80, or \$137.32 per parcel.*

* For the detailed statistics for the sample, cf. *infra*, pp. 203-204.

E. SUMMARY

The presence of the large quantity of vacant land in the Bronx is all that prevents a very large decrease of taxes in this borough under the proposed plans to untax buildings. Vacant lots constitute more than half of the number of parcels and almost half of the land values in the borough.* If the vacant land were disregarded there would be a very considerable decrease in the taxes upon the remaining real estate.† In the samples selected from the various assessment sections it was only an exceptional parcel whose taxes would be increased by the proposed change. In almost every case a substantial net reduction appeared to be involved. Finally, contrary to the situation in Manhattan, those parcels whose taxes would be increased were not, on the average the less valuable parcels in each group but rather the more valuable ones. This indicates that in the Bronx the expenditure for houses by the more well-to-do in the various sections tends to turn toward a larger relative use of land than of buildings.

*The exact figures are:

| | |
|--------------------------|---------------|
| Assessed Values of Land: | |
| Vacant..... | \$153,089,599 |
| Total..... | 336,116,060 |
| Number of Parcels: | |
| Vacant..... | 34,337 |
| Total..... | 66,598 |

†This is indicated by the following figures:

| | |
|-------------------|---------------|
| Improved Parcels: | |
| Land..... | \$183,026,461 |
| Improvements..... | 253,280,896 |

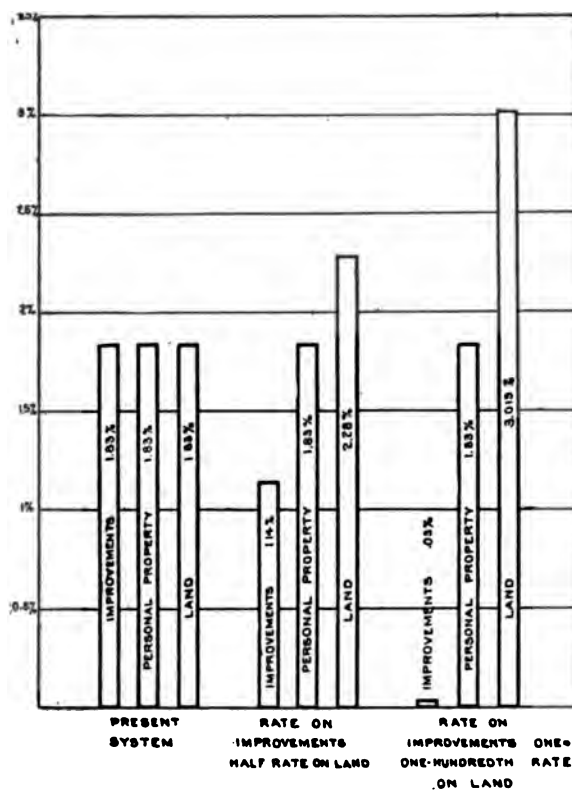
V. EFFECTS IN BROOKLYN UNDER CERTAIN ASSUMED CONDITIONS *

It has already been pointed out that the adoption of the proposed plan to untax buildings would mean decreased taxes for real estate in the Borough of Brooklyn as a whole.† The effects within the borough will now be examined in some detail.

A. TAX RATES

The accompanying graph illustrated the probable effects of the adoption of the proposed plans to untax buildings upon the tax rates levied on various types of property within the borough.‡

BROOKLYN
RATES UPON THE VARIOUS CLASSES OF PROPERTY UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS



* The most important assumption is that the assessed values will not be disturbed. Cf. *supra*, p. 18.

† Cf. *supra*, pp. 22-23.

‡ The statistics upon which this graph is based are given in more detail in the table on p. 21.

B. DISTRIBUTION OF THE BURDEN AMONG THE ELEMENTS IN THE TAX BASE

The portions of the tax burden borne at present by the various types of property subjected to taxation, together with the probable changes that would result from the adoption of the plan to tax buildings at a lower rate, are shown in the graph which follows:

BROOKLYN

DISTRIBUTION OF TAXES AMONG THE ELEMENTS OF THE TAX BASE UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

PRESENT SYSTEM

| | | |
|--------------------------------------|-----------------------|-------------------------------|
| PERSONAL PROPERTY 2.1 MILLIONS | LAND 14.6 MILLIONS | IMPROVEMENTS 14.6 MILLIONS |
|--------------------------------------|-----------------------|-------------------------------|

RATE ON IMPROVEMENTS - ONE-HALF RATE ON LAND.

| | | |
|--------------------------------------|-----------------------|------------------------------|
| PERSONAL PROPERTY 2.1 MILLIONS | LAND 18.2 MILLIONS | IMPROVEMENTS 9.1 MILLIONS |
|--------------------------------------|-----------------------|------------------------------|

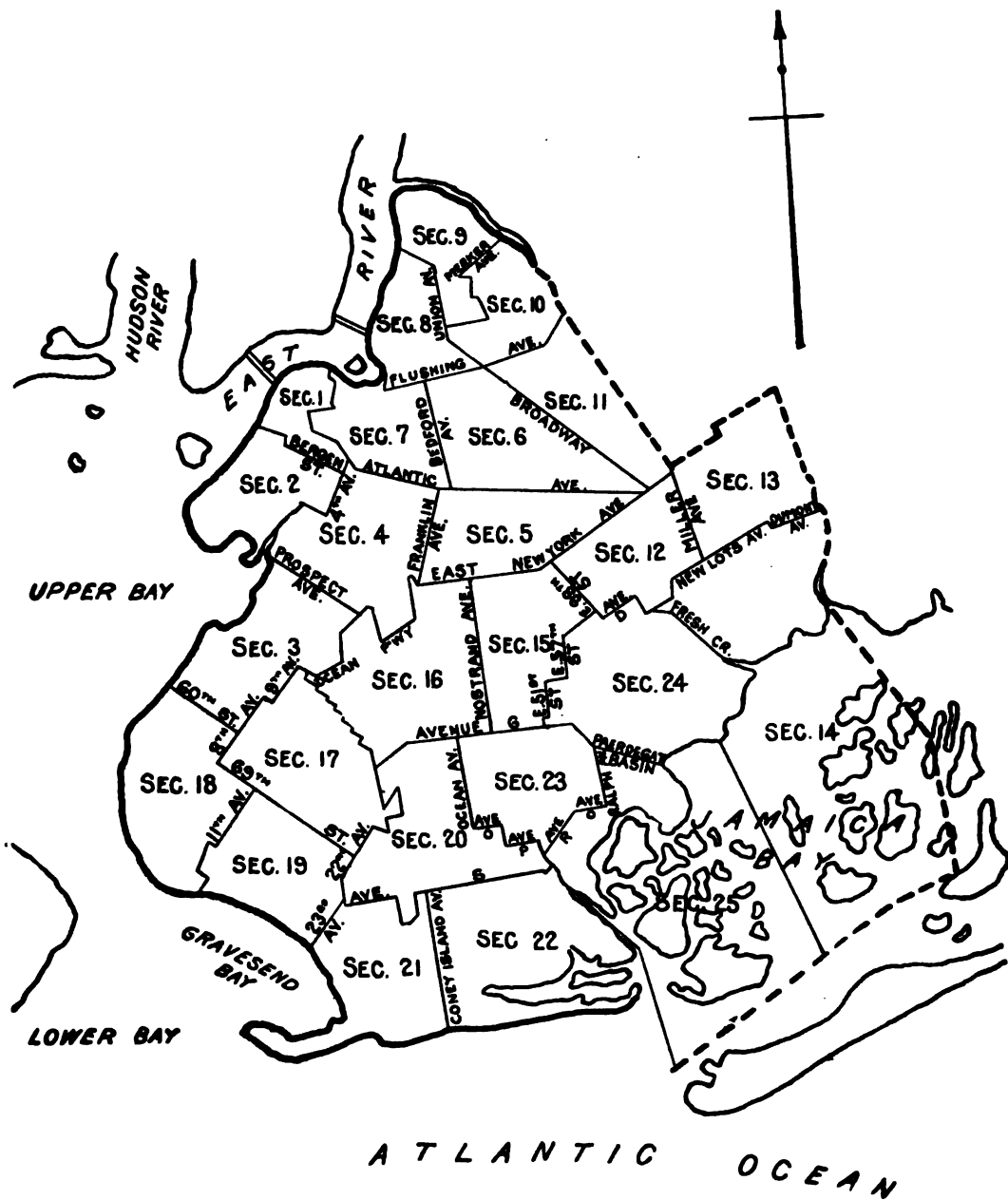
RATE ON IMPROVEMENTS - ONE-ONE-HUNDRETH RATE ON LAND

| | | |
|--------------------------------------|---------------------|------------------------------|
| PERSONAL PROPERTY 2.1 MILLIONS | LAND 24 MILLIONS | IMPROVEMENTS \$240,265.33 |
|--------------------------------------|---------------------|------------------------------|

C. EFFECTS IN THE VARIOUS ASSESSMENT SECTIONS OF THE BOROUGH

Brooklyn is divided into twenty-five assessment sections, whose boundaries are traced on the map on page 80.

The assessed values in these sections together with the ratios comparable with the standard composite ratio for Brooklyn are given in the table on page 81.



**BOROUGH
OF
BROOKLYN**

ASSESSED VALUES AND RATIOS IN THE VARIOUS ASSESSMENT SECTIONS OF BROOKLYN
(Standard Composite Ratio: 39.44:60.56)

| Section | Assessed Values | | | Taxes Payable |
|-----------|-----------------|--------------|-----------|---------------|
| | Improvements | Land | Ratio | |
| 1..... | \$59,074,520 | \$82,879,500 | 41.6:58.4 | Decreased |
| " 2..... | 41,630,640 | 43,627,860 | 48.9:51.1 | " |
| " 3..... | 50,792,815 | 42,620,745 | 54.4:45.6 | " |
| " 4..... | 73,479,520 | 54,778,685 | 57.3:42.7 | " |
| " 5..... | 50,245,035 | 36,054,290 | 58.3:41.7 | " |
| " 6..... | 93,405,022 | 69,526,513 | 57.4:42.6 | " |
| " 7..... | 52,054,901 | 50,907,754 | 50.5:49.5 | " |
| " 8..... | 54,035,205 | 44,436,235 | 54.9:45.1 | " |
| " 9..... | 29,819,285 | 33,171,985 | 47.3:52.7 | " |
| " 10..... | 22,550,160 | 22,480,315 | 50.1:49.9 | " |
| " 11..... | 50,906,645 | 42,707,090 | 54.4:45.6 | " |
| " 12..... | 28,959,505 | 20,937,985 | 58.1:41.9 | " |
| " 13..... | 26,496,910 | 18,517,280 | 58.9:41.1 | " |
| " 14..... | 2,021,745 | 4,361,255 | 31.7:68.3 | Increased |
| " 15..... | 9,030,880 | 12,456,020 | 42.0:58.0 | Decreased |
| " 16..... | 50,658,780 | 46,196,160 | 52.3:47.7 | " |
| " 17..... | 19,491,380 | 20,039,475 | 49.3:50.7 | " |
| " 18..... | 18,828,220 | 32,393,205 | 36.8:63.2 | Increased |
| " 19..... | 15,399,305 | 20,022,900 | 43.5:56.5 | Decreased |
| " 20..... | 15,620,575 | 22,147,580 | 42.4:57.6 | " |
| " 21..... | 10,941,400 | 26,094,955 | 29.5:70.5 | Increased |
| " 22..... | 3,866,890 | 13,476,290 | 22.3:77.7 | " |
| " 23..... | 5,621,455 | 13,035,505 | 30.1:69.9 | " |
| " 24..... | 1,874,900 | 7,207,150 | 20.6:79.4 | " |
| " 25..... | 822,080 | 3,782,427 | 17.9:82.1 | " |

It will be noted that in the case of seven sections out of the twenty-five the taxes will be increased, while in the other eighteen sections they will be decreased. By referring to the map it can be seen that the sections whose taxes would be increased (14, 18, 21, 22, 23, 24 and 25) are in the extreme south-east portion of Brooklyn and in the extreme south-west portion. In all of these sections the vacant land is a very important factor.

The amounts of the increases and decreases in the levies on land and improvements in the various assessment sections are shown in the table on pages 82 and 83. The net decrease for the borough would be very considerable—\$1,901,935.56 under the half-rate plan and \$4,962,585.17 under the full plan.

**TAX LEVIES UPON THE REAL ESTATE (a) IN THE VARIOUS ASSESSMENT SECTIONS OF
PROPOSED PLANS TO**

| | Levies | | | Increases and Decreases | |
|--------------------|-----------------------|--|--|--|--|
| | Present System | Rate on Improvements One-Half | Rate on Improvements One One- Hundredth | Rate on Improvements One-Half | Rate on Improvements One One- Hundredth |
| SECTION 1: | | | | | |
| Land..... | \$1,522,463.26 | \$1,897,725.06 | \$2,502,397.32 | | |
| Improvements..... | 1,085,175.30 | 676,326.46 | 17,834.60 | | |
| | <u>\$2,607,638.56</u> | <u>\$2,574,051.52</u> | <u>\$2,520,231.92</u> | —\$33,587.04 | —\$87,406.64 |
| SECTION 2: | | | | | |
| Land..... | \$801,426.34 | \$998,964.56 | \$1,317,264.70 | | |
| Improvements..... | 764,738.20 | 476,616.71 | 12,568.29 | | |
| | <u>\$1,566,164.54</u> | <u>\$1,475,581.27</u> | <u>\$1,329,832.99</u> | —90,583.27 | —236,331.55 |
| SECTION 3: | | | | | |
| Land..... | \$782,926.04 | \$975,904.25 | \$1,286,856.68 | | |
| Improvements..... | 933,043.69 | 581,511.70 | 15,334.35 | | |
| | <u>\$1,715,969.73</u> | <u>\$1,557,415.95</u> | <u>\$1,302,191.03</u> | —158,553.78 | —413,778.70 |
| SECTION 4: | | | | | |
| Land..... | \$1,006,262.53 | \$1,254,289.46 | \$1,653,943.79 | | |
| Improvements..... | 1,349,789.39 | 841,244.98 | 22,183.47 | | |
| | <u>\$2,356,051.92</u> | <u>\$2,095,534.44</u> | <u>\$1,676,127.26</u> | —260,517.48 | —679,924.66 |
| SECTION 5: | | | | | |
| Land..... | \$662,302.89 | \$825,549.50 | \$1,088,594.39 | | |
| Improvements..... | 922,981.19 | 575,240.33 | 15,168.98 | | |
| | <u>\$1,585,284.08</u> | <u>\$1,400,789.83</u> | <u>\$1,103,763.37</u> | —184,494.25 | —481,520.71 |
| SECTION 6: | | | | | |
| Land..... | \$1,277,174.23 | \$1,591,976.38 | \$2,099,227.91 | | |
| Improvements..... | 1,715,812.89 | 1,069,366.08 | 28,198.98 | | |
| | <u>\$2,992,987.12</u> | <u>\$2,661,342.46</u> | <u>\$2,127,426.89</u> | —331,644.66 | —865,560.23 |
| SECTION 7: | | | | | |
| Land..... | \$935,155.08 | \$1,165,655.21 | \$1,537,068.00 | | |
| Improvements..... | 956,227.71 | 595,960.95 | 15,715.37 | | |
| | <u>\$1,891,382.79</u> | <u>\$1,761,616.16</u> | <u>\$1,552,783.37</u> | —129,766.63 | —338,599.42 |
| SECTION 8: | | | | | |
| Land..... | \$816,275.86 | \$1,017,474.25 | \$1,341,672.13 | | |
| Improvements..... | 992,605.10 | 618,632.85 | 16,313.23 | | |
| | <u>\$1,808,880.96</u> | <u>\$1,636,107.10</u> | <u>\$1,357,985.36</u> | —172,773.86 | —450,895.60 |
| SECTION 9: | | | | | |
| Land..... | \$609,356.10 | \$759,552.21 | \$1,001,568.38 | | |
| Improvements..... | 547,768.34 | 341,392.05 | 9,002.44 | | |
| | <u>\$1,157,124.44</u> | <u>\$1,100,944.26</u> | <u>\$1,010,570.82</u> | —56,180.18 | —146,553.62 |
| SECTION 10: | | | | | |
| Land..... | \$412,954.39 | \$514,740.76 | \$678,752.65 | | |
| Improvements..... | 414,237.42 | 258,170.02 | 6,807.89 | | |
| | <u>\$827,191.81</u> | <u>\$772,910.78</u> | <u>\$685,560.54</u> | —54,281.03 | —141,631.27 |
| SECTION 11: | | | | | |
| Land..... | \$784,512.16 | \$977,881.32 | \$1,289,463.71 | | |
| Improvements..... | 935,134.71 | 582,814.91 | 15,368.72 | | |
| | <u>\$1,719,646.87</u> | <u>\$1,560,696.23</u> | <u>\$1,304,832.43</u> | —158,950.64 | —414,814.44 |
| SECTION 12: | | | | | |
| Land..... | \$384,622.41 | \$479,425.42 | \$632,184.77 | | |
| Improvements..... | 531,974.52 | 331,548.68 | 8,742.87 | | |
| | <u>\$916,596.93</u> | <u>\$810,974.10</u> | <u>\$640,927.64</u> | —105,622.83 | —275,669.29 |
| SECTION 13: | | | | | |
| Land..... | \$340,155.03 | \$423,997.57 | \$559,095.94 | | |
| Improvements..... | 486,737.64 | 303,355.17 | 7,999.42 | | |
| | <u>\$826,892.67</u> | <u>\$727,352.74</u> | <u>\$567,095.36</u> | —99,539.93 | —259,797.31 |

(a) Not including the "Real Estate of Corporations."

THE BOROUGH OF BROOKLYN, UNDER THE PRESENT SYSTEM, AND UNDER THE
UNTAZ BUILDINGS

| | Levies | | | Increases and Decreases | |
|----------------------|-------------------|---|--|--|--|
| | Present System | Rate on Improvements, One-Half | Rate on Improvements One One- Hundredth | Rate on Improvements One-Half | Rate on Improvements One One- Hundredth |
| Section 14: | | | | | |
| Land..... | \$80,114.51 | \$99,861.40 | \$131,680.24 | | |
| Improvements..... | 37,138.65 | 23,146.35 | 610.36 | | |
| | \$117,253.16 | \$123,007.75 | \$132,290.60 | +5,754.59 | +15,037.44 |
| Section 15: | | | | | |
| Land..... | \$228,812.10 | \$285,210.47 | \$378,037.10 | | |
| Improvements..... | 165,893.65 | 103,391.84 | 2,726.42 | | |
| | \$394,705.75 | \$388,602.31 | \$378,813.52 | -6,103.44 | -15,892.23 |
| Section 16: | | | | | |
| Land..... | \$848,604.98 | \$1,057,771.95 | \$1,394,809.90 | | |
| Improvements..... | 930,581.53 | 579,977.17 | 15,293.89 | | |
| | \$1,779,186.51 | \$1,637,749.12 | \$1,410,103.79 | -141,437.39 | -369,083.72 |
| Section 17: | | | | | |
| Land..... | \$368,117.14 | \$458,851.87 | \$605,055.88 | | |
| Improvements..... | 358,048.85 | 223,150.96 | 5,884.45 | | |
| | \$726,165.99 | \$682,002.83 | \$610,940.33 | -44,163.16 | -115,225.66 |
| Section 18: | | | | | |
| Land..... | \$595,050.22 | \$741,720.17 | \$978,054.52 | | |
| Improvements..... | 345,866.87 | 215,558.64 | 5,684.24 | | |
| | \$940,917.09 | \$957,278.81 | \$983,738.76 | +16,361.72 | +42,821.67 |
| Section 19: | | | | | |
| Land..... | \$367,812.66 | \$458,472.35 | \$604,555.42 | | |
| Improvements..... | 282,879.07 | 176,302.02 | 4,649.05 | | |
| | \$650,691.73 | \$634,774.37 | \$609,204.47 | -15,917.36 | -41,487.26 |
| Section 20: | | | | | |
| Land..... | \$406,842.19 | \$507,122.00 | \$668,706.31 | | |
| Improvements..... | 286,943.71 | 178,835.28 | 4,715.85 | | |
| | \$693,785.90 | \$685,957.28 | \$673,422.16 | -7,828.62 | -20,363.74 |
| Section 21: | | | | | |
| Land..... | \$479,353.88 | \$597,506.62 | \$787,890.20 | | |
| Improvements..... | 200,989.14 | 125,264.81 | 3,303.21 | | |
| | \$680,343.02 | \$722,771.43 | \$791,193.41 | +42,428.41 | +110,850.39 |
| Section 22: | | | | | |
| Land..... | \$247,554.06 | \$308,572.00 | \$406,892.32 | | |
| Improvements..... | 71,033.22 | 44,270.86 | 1,167.41 | | |
| | \$318,587.28 | \$352,842.86 | \$408,059.73 | +34,255.58 | +89,472.45 |
| Section 23: | | | | | |
| Land..... | \$239,457.01 | \$298,479.17 | \$393,583.61 | | |
| Improvements..... | 103,263.88 | 64,358.35 | 1,697.12 | | |
| | \$342,720.89 | \$362,837.52 | \$395,280.73 | +20,116.63 | +52,559.84 |
| Section 24: | | | | | |
| Land..... | \$132,392.46 | \$165,025.00 | \$217,606.92 | | |
| Improvements..... | 34,441.16 | 21,465.17 | 566.03 | | |
| | \$166,833.62 | \$186,490.17 | \$218,172.95 | +19,656.55 | +51,339.33 |
| Section 25: | | | | | |
| Land..... | \$69,481.67 | \$86,607.74 | \$114,203.57 | | |
| Improvements..... | 15,101.28 | 9,411.75 | 248.19 | | |
| | \$84,582.95 | \$96,019.49 | \$114,451.76 | +11,436.54 | +29,868.81 |
| All Sections: | | | | | |
| Land..... | \$14,399,179.21 | \$17,948,336.71 | \$23,667,216.36 | | |
| Improvements..... | 14,468,407.14 | 9,017,314.08 | 237,784.82 | | |
| | \$28,867,586.35 | \$26,965,650.79 | \$23,905,001.18 | -1,901,935.56 | -4,962,585.17 |

D. EFFECTS IN SELECTED SECTIONS OF THE BOROUGH

(1). *Sample District from Assessment Section Five*

| | |
|----------------|-----------|
| Increased..... | 4 |
| Decreased..... | 148 |
| | <hr/> 152 |

Vacant land accounts for less than one-fourth of the total land value of Assessment Section Five, Borough of Brooklyn (\$8,999,460 as compared with \$36,054,290). At the same time the value of the buildings makes up a very large share of the total value of improved real estate (\$50,245,035 as compared with \$77,299,865). It is readily seen that the adoption of the plan would mean much decreased taxes for this section.*

The following table reveals the type of the improvements:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION FIVE, BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 2,879 | 32 |
| Two-family houses..... | 3,519 | 40 |
| Tenements..... | 2,148 | 24 |
| Miscellaneous..... | 321 | 4 |
| Total..... | 8,867 | 100 |

Small houses comprise 72 per cent. of the total number of structures.

The sample selected from this section consists of the block bounded by Albany Avenue, Park Place, Troy Avenue, and Sterling Place, and of three fronts of the block bounded by Troy Avenue, Park Place, Sterling Place and Schenectady Avenue. There are 152 small houses in this sample and in the case of only four would the taxes be increased. The four parcels whose taxes would be increased in this case average much less in value than those whose taxes would be decreased (\$3,000 as compared with \$5,018).

The assessed values arranged according to the effect of the proposed plan are as follows:

ASSESSED VALUES OF REAL ESTATE IN SECTION FIVE, BOROUGH OF BROOKLYN

| | Improvements | Land | Total |
|---|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$3,375 | \$8,625 | \$12,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 471,555 | 271,025 | 742,580 |
| Total..... | \$474,930 | \$279,650 | \$754,580 |

By applying the tax rates the figures given in the following table are obtained:

* Cf. *supra*, pp. 81-83.

**TAXES PAYABLE BY OWNERS OF PARCELS IN SECTION FIVE, BOROUGH OF BROOKLYN,
UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED
PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$62.00 | \$38.64 | —\$23.36 | \$1.02 | —\$60.98 |
| Land..... | 158.44 | 197.49 | +39.05 | 260.42 | +101.98 |
| | \$220.44 | \$236.13 | +\$15.69 | \$261.44 | +\$41.00 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$8,662.28 | \$5,398.69 | —\$3,263.59 | \$142.36 | —\$8,519.92 |
| Land..... | 4,978.62 | 6,205.77 | +1,227.15 | 8,183.11 | +3,204.49 |
| | \$13,640.90 | \$11,604.46 | —\$2,036.44 | \$8,325.47 | —\$5,315.43 |
| TOTAL: | | | | | |
| Improvements..... | \$8,724.28 | \$5,437.33 | —\$3,286.95 | \$143.38 | —\$8,580.90 |
| Land..... | 5,137.06 | 6,403.26 | +1,266.20 | 8,443.53 | +3,306.47 |
| | \$13,861.34 | \$11,840.59 | —\$2,020.75 | \$8,586.91 | —\$5,274.43 |

It appears that to halve the tax rate on buildings would result in a decrease in the net taxes on this group of 152 parcels of \$2,020.75 or \$13.30 per parcel. The reduction in the tax on buildings alone would be \$3,286.95, and if this were passed on as lower rents to the tenants it would mean \$21.62 less in the annual rent on the average house. The owners of the plots would suffer a diminution of \$1,266.20 in the net annual return from the land. Capitalized at five per cent. this amounts to \$25,324.00, or a depreciation in the selling price of each parcel of land equal to \$166.61.*

(2). *Sample District from Assessment Section Six*

| | |
|-----------------|-----|
| Increased | 7 |
| Decreased | 123 |

130

In Section Six vacant land is of still less importance than it was shown to be in the section just discussed. Out of a total assessed land value of \$69,526,513, only \$2,358,280 is credited to vacant lots. Here again the buildings are responsible for the bulk of the value of improved real estate (improvements \$93,405,022; total, \$160,573,255). This explains the decrease in the taxes on the real estate of the section in general,† a decrease greater than that of any other section in Brooklyn.

The buildings in the section may be grouped as follows:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION SIX, BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 11,879 | 54 |
| Two-family houses..... | 4,313 | 20 |
| Tenements..... | 4,941 | 22 |
| Miscellaneous..... | 941 | 4 |
| Total..... | 22,074 | 100 |

* The details of the sample are given in an appendix. Cf. *infra*, pp. 205-207.

† Cf. *supra*, pp. 70-83.

Small houses, it will be noticed, constitute 74 per cent. of the total number.

The sample selected, which contains 130 small houses, consists of one side each of Decatur and McDonough streets between Lewis and Reid avenues and one side of Reid Avenue between McDonald and Decatur streets. The average parcel is assessed at \$8,061 (building, \$5,320, and land \$2,741). In the cases of only seven out of the 130 parcels would the taxes be increased by the adoption of the plan to untax buildings. These parcels, as in the previous section, average lower in value than the parcels whose taxes would be decreased.

The assessed values, grouped in the usual manner are:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM SECTION SIX, BOROUGH OF BROOKLYN

| | Improvements | Land | Total |
|---|------------------|------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$14,125 | \$33,075 | \$47,200 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 677,415 | 323,275 | 1,000,690 |
| Total..... | \$691,540 | \$356,350 | \$1,047,890 |

The tax levies arrived at by applying the tax rates to the foregoing valuations are:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM SECTION SIX, BOROUGH OF BROOKLYN, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$259.47 | \$161.71 | —\$97.76 | \$4.26 | —\$255.21 |
| Land..... | 607.57 | 757.33 | +149.76 | 998.64 | +391.07 |
| | \$867.04 | \$919.04 | +\$52.00 | \$1,002.90 | +\$135.86 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$12,443.84 | \$7,755.52 | —\$4,688.32 | \$204.51 | —\$12,239.33 |
| Land..... | 5,938.43 | 7,402.16 | +1,463.73 | 9,760.71 | +3,822.28 |
| | \$18,382.27 | \$15,157.68 | —\$3,224.59 | \$9,965.22 | —\$8,417.05 |
| TOTAL: | | | | | |
| Improvements..... | \$12,703.31 | \$7,917.23 | —\$4,786.08 | \$208.77 | —\$12,494.54 |
| Land..... | 6,546.00 | 8,159.49 | +1,613.49 | 10,759.35 | +4,213.35 |
| | \$19,249.31 | \$16,076.72 | —\$3,172.59 | \$10,968.12 | —\$8,281.19 |

The adoption of the half-rate plan, it will be seen, would mean a net reduction for these 130 parcels of \$3,172.59, or \$24.40 per parcel. The maximum reduction in rent is represented by the decrease in building taxes which is \$4,786.08, or \$36.82 per parcel. Net annual revenues to the owners of the plots would be diminished \$1,613.49, or \$12.41 per plot. Capitalized* this would mean a possible diminution in the value of the average plot of \$248.20.†

(3). *Sample District from Assessment Section Eight*

| | |
|-----------------|-------|
| Increased | 1 |
| Decreased | 161 |
| | <hr/> |
| | 162 |

Assessment Section Eight has the same characteristics as the two preceding ones—a small proportion of vacant land (\$2,079,290 as compared with a total land value of \$44,436,235), and a high proportion of building value to land value in the improved parcels (\$54,035,205, buildings, as compared with \$42,356,945, land). Taxes on real estate as a whole in this section would decrease considerably by the adoption of the proposed plan.‡

The typical improvement in this section is the tenement. This is apparent from the following data:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION EIGHT, BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|-------------|------------|
| Single-family houses..... | 445 | 5 |
| Two-family houses..... | 2,289 | 28 |
| Tenements..... | 4,473 | 55 |
| Miscellaneous..... | 953 | 12 |
| Total..... | <hr/> 8,160 | <hr/> 100 |

The sample selected consist of 162 parcels from assessment blocks 2,199, 2,200, and 2,201, extending between Bedford and Division avenues and Keap and Hooper streets. The parcels average \$6,926 in value. If the plan to untax buildings were adopted, only one parcel out of the 162 would pay increased taxes. This parcel is more valuable than the average, being assessed at \$10,500.

The assessed values of the parcels in the sample, grouped according to the effect of the proposed plan, are as follows:

* Interest rate, five per cent.

† For details of the parcels in this sample, cf. *infra*, pp. 208-210.

‡ Cf. *supra*, pp. 79-83.

**ASSESSED VALUES OF REAL ESTATE IN SAMPLE FROM SECTION EIGHT, BOROUGH OF
BROOKLYN**

| | Improvements | Land | Total |
|---|------------------|------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$2,900 | \$7,600 | \$10,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 584,800 | 526,650 | 1,111,450 |
| Total..... | \$587,700 | \$534,250 | \$1,121,950 |

The following table shows the result of extending the tax rates against the preceding values:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE SECTION EIGHT, BOROUGH OF
BROOKLYN, UNDER THE PRESENT SYSTEM AND UNDER THE
PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$53.27 | \$33.20 | —\$20.07 | \$0.88 | —\$52.39 |
| Land..... | 139.61 | 174.02 | +34.41 | 229.47 | +89.86 |
| | \$192.88 | \$207.22 | +\$14.34 | \$230.35 | +\$37.47 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$10,742.54 | \$6,695.20 | —\$4,047.34 | \$176.55 | —\$10,565.99 |
| Land..... | 9,674.35 | 12,058.92 | +2,384.57 | 15,901.25 | +6,226.90 |
| | \$20,416.89 | \$18,754.12 | —\$1,662.77 | \$16,077.80 | —\$4,339.09 |
| TOTAL: | | | | | |
| Improvements..... | \$10,795.81 | \$6,728.40 | —\$4,067.41 | \$177.43 | —\$10,618.38 |
| Land..... | 9,813.96 | 12,232.94 | +2,418.98 | 16,130.72 | +6,316.76 |
| | \$20,609.77 | \$18,961.34 | —\$1,648.43 | \$16,308.15 | —\$4,301.62 |

Under the plan to halve the rate on buildings, there would be a net reduction on the parcels in the sample of \$1,648.43, or \$10.18 per parcel. The maximum reduction in rents would correspond with the amount of the decrease in the tax on buildings, which is \$4,067.41, or \$25.11 per parcel. On the other hand, the same action would diminish the net annual revenue of the owners of the plots \$2,418.98, or \$14.93 per plot. Capitalized* this means a possible decrease in selling value of \$298.60 per plot.†

(4). *Sample District from Assessment Section Twelve*

| | |
|------------------------|-----------|
| Increased | 0 |
| Decreased | 98 |
| | 98 |

Assessment Section Twelve contains relatively more vacant land than the preceding sections (\$6,281,550 as compared with a total land

* Interest rate, five per cent.

† For the detailed statistics for the sample, *cf. infra*, pp. 211-213.

value of \$20,937,985). However, the value of buildings is so great as compared with the value of the plots on which they stand (improvements, \$28,959,505; improved land \$14,656,435), as to counterbalance the influence of the vacant lands and the taxes for the section as a whole show a decrease.*

In this section, again, tenements form the bulk of the improvements. This is made plain by the following table:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION TWELVE, BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 1,386 | 21 |
| Two-family houses..... | 1,526 | 23 |
| Tenements..... | 3,436 | 51 |
| Miscellaneous..... | 314 | 5 |
| Total..... | 6,662 | 100 |

The sample from this section consists of the eight blocks-front in the district stretching from New Jersey Avenue to Bradford Street and from Belmont to Sutter avenues. Every one of the ninety-eight parcels in this section would receive a decrease in taxes.

The assessed values of the parcels in the sample section are, improvements \$318,600 and land \$106,100. The average parcel is assessed, then, at \$4,333.67.

The levies against this property are shown in the following table:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM ASSESSMENT SECTION TWELVE BOROUGH OF BROOKLYN, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|----------------|-------------------------------|----------------------|--|----------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$5,852.55 | \$3,847.56 | —\$2,204.99 | \$91.18 | —\$5,761.37 |
| Land..... | 1,949.01 | 2,429.41 | +480.40 | 3,203.50 | +1,254.49 |
| | \$7,801.56 | \$6,076.97 | —\$1,724.59 | \$3,294.68 | —\$4,506.88 |

The adoption of the half rate would reduce the net taxes of the owners of these 98 parcels \$1,724.59, or \$17.60 per parcel. The maximum available for lowered rents would be \$2,204.99, or \$22.50 per parcel per year. The decrease in net annual return to the owners of the plots would be \$480.40, or \$4.90 per year per parcel.†

* Cf. *supra*, p. 79-83.

† The details for the parcels in the sample are given in an appendix. Cf. *infra*, pp. 212-213.

(5). *Sample District from Assessment Section Sixteen*

| | |
|-----------------|-----------|
| Increased | 4 |
| Decreased | 238 |
| | <hr/> 242 |

Assessment Section Sixteen (located in Flatbush), Borough of Brooklyn, contains considerable vacant land (\$9,789,375 as compared with a total land value of \$46,196,160), but here again the building value is great enough (\$50,658,780; improved land, \$36,406,785) to counter-balance, so that there would be a net decrease in taxes for the real estate of the entire section.*

The single-family houses outnumber all other types of building in this section. The details are as follows:

CLASSIFICATION OF BUILDINGS IN SAMPLE FROM ASSESSMENT SECTION SIXTEEN
BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 6,303 | 57 |
| Two-family houses..... | 3,381 | 31 |
| Tenements..... | 836 | 8 |
| Miscellaneous..... | 441 | 4 |
| Total..... | 10,961 | 100 |

The sample from this section consists of thirty-two blocks-front selected from the following districts: Dorchester Road to Ditmas Avenue; Stratford to Marlborough roads; Ditmas to Newkirk avenues, 16th to 19th streets; Foster Avenue to Avenue G, 17th to 19th streets. In these blocks there are 242 houses. The average parcel is assessed at \$10,481.20. Every parcel of the 242, except four, would pay lower taxes were the plans to untax buildings adopted. The four parcels whose taxes would be increased are among the most expensive in the entire sample, averaging \$22,325 a piece.

The assessed values grouped in the usual fashion are:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM ASSESSMENT SECTION SIXTEEN,
BOROUGH OF BROOKLYN

| | Improve- ments | Land | Total |
|--|-------------------|-------------|--------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased | \$33,700 | \$55,600 | \$89,300 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 1,396,600 | 1,050,550 | 2,447,150 |
| Total.. | \$1,430,300 | \$1,106,150 | \$ 2,536,450 |

Extending the tax rates against these values, the following results are obtained:

* Cf. *supra*, pp. 79-83.

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM ASSESSMENT SECTION
SIXTEEN, BOROUGH OF BROOKLYN, UNDER THE PRESENT SYSTEM AND
UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$619.06 | \$385.82 | —\$233.24 | \$10.17 | —\$608.89 |
| Land..... | 1,021.35 | 1,273.09 | +251.74 | 1,678.74 | +657.39 |
| | \$1,640.41 | \$1,658.91 | +\$18.50 | \$1,688.91 | +\$48.50 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$25,654.98 | \$12,027.43 | —\$13,627.55 | \$317.16 | —\$25,337.82 |
| Land..... | 19,298.18 | 24,054.86 | +4,756.68 | 31,719.47 | +12,421.29 |
| | \$44,953.16 | \$36,082.29 | —\$8,870.87 | \$32,036.63 | —\$12,916.53 |
| TOTAL: | | | | | |
| Improvements..... | \$26,274.04 | \$12,413.25 | —\$13,860.79 | \$327.33 | —\$25,946.71 |
| Land..... | 20,319.53 | 25,327.95 | +5,008.42 | 33,398.21 | +13,078.68 |
| | \$46,593.57 | \$37,741.20 | —\$8,852.37 | \$33,725.54 | —\$12,868.03 |

To halve the tax rate on buildings would be to decrease the net taxes on these parcels \$8,852.37, or \$36.58 per parcel. The maximum available for reduced rents would be \$13,860.79, or \$57.28 per house each year. The diminution in the net annual return to the owners of the plots would be \$5,008.42, or \$20.70 per lot. Capitalized* this amounts to \$414, which may be accepted as the possible depreciation in the selling value of the average plot.†

(6). *Sample District from Assessment Section Nineteen*

| | |
|----------------|-----|
| Increased..... | 1 |
| Decreased..... | 209 |

210

Assessment Section Nineteen, Borough of Brooklyn, which fronts on Gravesend Bay, contains a relatively large amount of vacant land (\$8,601,325 as compared with a total land value of \$20,022,900), but here again the improvements are of sufficient value to turn the tide in favor of a general reduction for the section.‡

Single-family houses predominate in Section Nineteen, as is shown by the following table:

**CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION NINETEEN, BOROUGH
OF BROOKLYN**

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 2,559 | 61 |
| Two-family houses..... | 1,425 | 34 |
| Tenements..... | 92 | 2 |
| Miscellaneous..... | 145 | 3 |
| Total..... | 4,221 | 100 |

* Interest rate, five per cent.

† For the details of the parcels in this sample, cf. *infra*, pp. 216-219.

‡ The improvements are assessed at \$15,399,305 and the improved land for \$11,421,575. Cf. *supra*, pp. 79-83.

The sample consists of seventeen blocks-front selected from the following districts: 18th to 19th avenues, 70th to 71st streets; 13th to 14th avenues, 71st to 72nd streets, 73rd to 74th streets and 75th to 77th streets. The 210 parcels are assessed at \$4,919.76 per parcel. Every parcel except one would pay lower taxes as a result of the adoption of the plan to untax buildings. This piece of property is assessed at \$7,000, considerably more than the average parcel.

The assessed values grouped according to the effect of the proposed plan are given in the following table:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM SECTION NINETEEN, BOROUGH OF BROOKLYN

| | Improve- ments | Land | Total |
|---|-------------------|------------------|--------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$2,500 | \$4,500 | \$7,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 728,550 | 297,600 | 1,026,150 |
| Total..... | \$731,050 | \$302,100 | \$1,033,150 |

Applying the tax rates the following levies are determined:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM ASSESSMENT SECTION NINETEEN, BOROUGH OF BROOKLYN, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|--------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$45.92 | \$28.62 | —\$17.30 | \$0.75 | —\$45.17 |
| Land..... | 82.66 | 103.04 | +20.38 | 135.87 | +53.21 |
| | \$128.58 | \$131.66 | +\$3.08 | \$136.62 | +\$8.04 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$13,383.17 | \$8,340.95 | —\$5,042.22 | \$219.95 | —\$13,163.22 |
| Land..... | 5,466.79 | 6,814.27 | +1,347.48 | 8,985.50 | +3,518.71 |
| | \$18,849.96 | \$15,155.22 | —\$3,694.74 | \$9,205.45 | —\$9,644.51 |
| TOTAL: | | | | | |
| Improvements..... | \$13,429.09 | \$8,369.57 | —\$5,059.52 | \$220.70 | —\$13,208.39 |
| Land..... | 5,549.45 | 6,917.31 | +1,367.86 | 9,121.37 | +3,571.92 |
| | \$18,978.54 | \$15,286.88 | —\$3,691.66 | \$9,342.07 | —\$9,636.47 |

Under the plan to halve the tax rate, the net decrease in taxes on the parcels in the sample is seen to be \$3,691.66 or \$17.56 on each parcel. The maximum sum available for rent reductions is \$5,059.52, or \$24.09 per building annually. The prospective decrease in the annual net return

to the owners of plots is \$1,367.86, or \$6.52 per plot. By capitalizing* this sum the probable depreciation in the selling value of the average plot is found to be \$130.40.†

(7). *Sample District from Assessment Section Twenty*

| | |
|-----------------|-----------|
| Increased | 1 |
| Decreased | 132 |
| | <hr/> 133 |

In Assessment Section Twenty, located in Flatbush, over one-half of the land is vacant (\$12,604,240 as compared with \$22,147,580), and yet the taxes for the real estate of the entire section would be decreased by the adoption of the plan to lower the tax on buildings.‡ This is because of the very high value of the improvements as compared with the value of the plots on which they stand (\$15,620,575 as compared with \$9,543,340).

The table which follows shows that single-family houses are by far the most important type of improvement.

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION TWENTY, BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|-------------|------------|
| Single-family houses..... | 2,607 | 70 |
| Two-family houses..... | 941 | 25 |
| Miscellaneous..... | 184 | 5 |
| Total..... | <hr/> 3,732 | <hr/> 100 |

The sample consists of 133 parcels of an average value of \$9,170. The parcels are situated in thirteen blocks-front, selected from these two districts: Avenue G to Avenue H, Westminster to Argyle roads; and Avenue G to Wellington Courts, Rugby Road to 17th Street. In only one parcel out of the entire 133 would taxes be increased and this parcel is clearly an abnormal one, being assessed at \$19,000, more than twice as much as the average parcel in the sample.

The assessed values, grouped in the usual fashion are:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM ASSESSMENT SECTION TWENTY, BOROUGH OF BROOKLYN

| | Improvements | Land | Total |
|---|-----------------|-----------------|-------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$6,400 | \$12,600 | \$19,000 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 707,930 | 492,710 | 1,200,640 |
| Total..... | <hr/> \$714,330 | <hr/> \$505,310 | <hr/> \$1,219,640 |

* Interest rate, five per cent.

† For details of this sample, cf. *infra*, pp. 220-223.

‡ Cf. *supra*, pp. 79-83.

By extending the tax rates against these values the following results are secured:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM ASSESSMENT SECTION
TWENTY, BOROUGH OF BROOKLYN, UNDER THE PRESENT SYSTEM AND
UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|--------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$117.57 | \$73.27 | —\$44.30 | \$1.93 | —\$115.64 |
| Land..... | 231.46 | 288.51 | +57.05 | 380.43 | +148.97 |
| | \$349.03 | \$361.78 | +12.75 | \$382.36 | +133.33 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$13,004.39 | \$8,104.88 | —\$4,899.51 | \$213.72 | —\$12,790.67 |
| Land..... | 9,050.89 | 11,281.78 | +2,230.89 | 14,876.49 | +5,825.60 |
| | \$22,055.28 | \$19,386.66 | —\$2,668.62 | \$15,090.21 | —\$6,965.07 |
| TOTAL: | | | | | |
| Improvements..... | \$13,121.96 | \$8,178.15 | —\$4,943.81 | \$215.65 | —\$12,906.31 |
| Land..... | 9,282.35 | 11,570.29 | +2,287.94 | 15,256.92 | +5,974.57 |
| | \$22,404.31 | \$19,748.44 | —\$2,655.87 | \$15,472.57 | —\$6,931.74 |

The adoption of the plan to halve the tax rate on buildings would result in a net decrease in the taxes on these parcels of \$2,655.87, or \$19.97 per parcel. The maximum amount available for reductions in rents is \$4,943.81, or \$37.17 per parcel. The net annual return to the owners of the plots would be diminished \$2,287.94, or \$17.20 per parcel. Capitalizing this,* the amount of \$344 is obtained as the probable depreciation in the selling value of the average plot.†

(8). *Sample District from Assessment Section Twenty-Three*

| | |
|----------------|-----------|
| Increased..... | 0 |
| Decreased..... | 96 |
| | 96 |

The real estate in Section Twenty-Three, one of the Jamaica Bay sections, would bear heavier taxes if the buildings were untaxed. The cause is readily understood when the amount of vacant land is determined. Out of a total land value of \$13,035,505 not less than \$10,156,010 is represented by vacant lots. Such improvements as there are (\$5,621,455) bear a high relationship to the value of the land on which they stand (\$2,879,495).

* Interest rate, five per cent.

† For details of this section, cf. *infra*, pp. 224-226.

The table which follows shows that single-family houses are here once more the most important type:

CLASSIFICATION OF BUILDINGS IN ASSESSMENT SECTION TWENTY-THREE,
BOROUGH OF BROOKLYN

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 1,095 | 75 |
| Two-family houses..... | 319 | 22 |
| Miscellaneous..... | 47 | .3 |
| Total..... | 1,461 | 100 |

The sample consists of 96 parcels with a total assessed value of \$554,000 (improvements \$345,550, land \$208,450). The average parcel, therefore, is assessed at \$5,771. The parcels are from the district bounded by Avenue G, 35th Street, Avenue H and 32nd Street. Every parcel of the 96 would pay lower taxes, were the proposal to untax buildings adopted.

The changes in the levies which would result are shown in the following table:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE DISTRICT FROM ASSESSMENT
SECTION TWENTY-THREE, BOROUGH OF BROOKLYN, UNDER THE PRESENT
SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| Group B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$6,347.62 | \$3,956.10 | —\$2,391.52 | \$104.32 | —\$6,243.30 |
| Land..... | 3,829.14 | 4,772.96 | +943.82 | 6,293.77 | +2,464.63 |
| | \$10,176.76 | \$8,729.06 | —\$1,447.70 | \$6,398.09 | —\$3,778.67 |

Under the plan to halve the tax rate on buildings the net decrease in the taxes on the parcels would be \$1,447.70, or \$15.08 per parcel. The maximum available for an increase in rents would be \$2,391.52, or \$24.50 per house. The increase in the total tax on land would be but \$943.82, or \$9.83 per lot. Capitalizing this sum*, \$196.60 is obtained as the probable depreciation in the selling value of the average parcel.†

* Interest rate, five per cent.

† For details of parcels in this sample, cf. *infra*, pp. 227-228.

F. SUMMARY

Vacant land in Brooklyn is not a factor of sufficient importance to affect the situation to anything approaching the degree that it affects conditions in the Bronx.* Indeed in only seven sections would there be actual increases in the total taxes on real estate. The value of the improvements in the borough as a whole exceeds the total land value, even including the vacant land (improvements, \$787,627,773, and land, \$783,859,159). It is clear that with a standard composite ratio of 39.44 (improvements) to 60.56 (land) the average improved parcel in Brooklyn would receive a substantial decrease in taxes under the proposed plans. Finally, the tendency apparent in Manhattan, to decrease the tax burden of the more expensive parcels of each group of houses, reappears in three samples of Brooklyn houses. But on the other hand the opposite tendency is present in five samples, the result being not so clear cut as in the case of the other two boroughs.

*The figures for vacant lots in Brooklyn:

| | |
|--------------------------|---------------|
| Assessed Values of Land: | |
| Vacant..... | \$153,123,447 |
| Total..... | 783,859,159 |
| Number of Parcels: | |
| Vacant..... | 50,381 |
| Total..... | 214,211 |

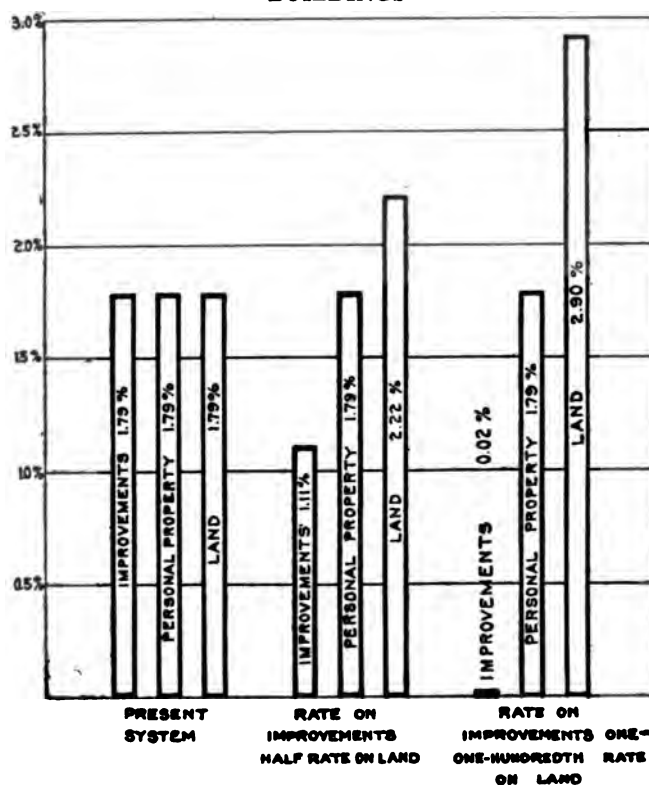
VI. EFFECTS IN QUEENS UNDER CERTAIN ASSUMED CONDITIONS*

The slight increase which would be the result in Queens if the tax on buildings were lowered has already been commented upon.† An attempt will now be made to form an estimate of the probable effects within the borough.

A. TAX RATES

The graph which follows makes plain the probable effects upon tax rates in Queens of the proposed plans to untax buildings.‡

QUEENS
RATES UPON THE VARIOUS CLASSES OF PROPERTY UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS



*The most important condition is that assessed values will not be changed. Cf. *supra*, p. 18.

† Cf. *supra*, pp. 22-23.

‡ The statistics upon which this graph is based are given in more detail on p. 21.

B. DISTRIBUTION OF BURDEN AMONG THE ELEMENTS IN THE TAX BASE

How the burden now borne by land, improvements and personal property would be affected by the proposed plans is shown by accompanying graph:

QUEENS

DISTRIBUTION OF TAXES AMONG THE ELEMENTS OF THE TAX BASE UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

PRESENT SYSTEM

| | | |
|-------------------------------------|---------------------|-----------------------------|
| PERSONAL PROPERTY \$ 4,571.18 | LAND 52 MILLIONS | IMPROVEMENTS 32 MILLIONS |
|-------------------------------------|---------------------|-----------------------------|

RATE ON IMPROVEMENTS - ONE HALF RATE ON LAND

| | | |
|-------------------------------------|---------------------|-----------------------------|
| PERSONAL PROPERTY \$ 4,571.18 | LAND 65 MILLIONS | IMPROVEMENTS 19 MILLIONS |
|-------------------------------------|---------------------|-----------------------------|

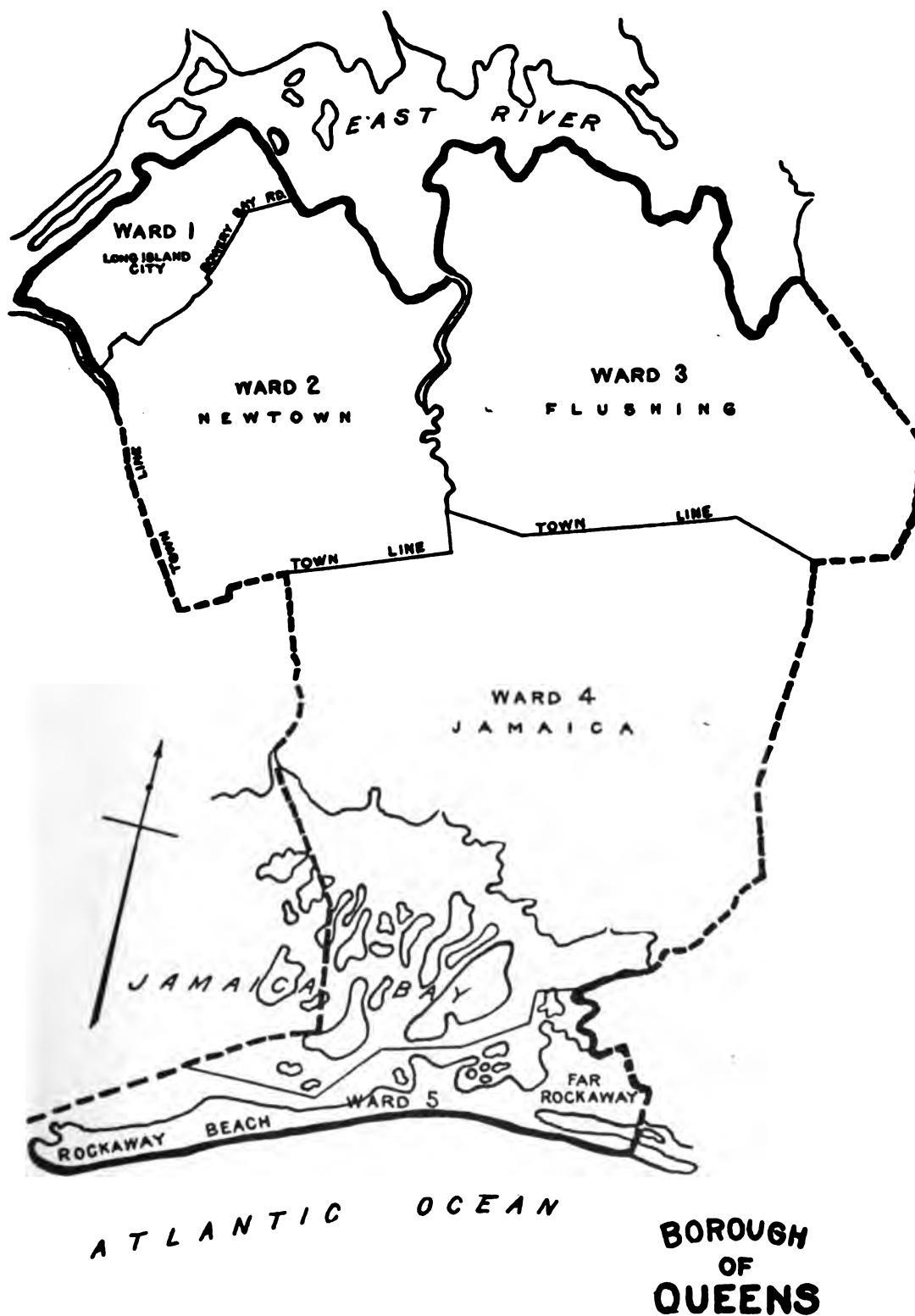
RATE ON IMPROVEMENTS-ONE ONE-HUNDRETH RATE ON LAND.

| | | |
|-------------------------------------|---------------------|------------------------------|
| PERSONAL PROPERTY \$ 4,571.18 | LAND 65 MILLIONS | IMPROVEMENTS \$ 82,057.22 |
|-------------------------------------|---------------------|------------------------------|

C. EFFECTS IN THE VARIOUS ASSESSMENT SECTIONS OF THE BOROUGH

The division lines of the borough utilized for assessment purposes are those of the wards and they are traced on the accompanying map.

By an inspection of the following table, which shows the assessed values of improvements and land for each ward, and the ratio between the two, it is possible to determine which wards will pay greater and which smaller taxes under the proposed plans.



ASSESSED VALUES AND RATIOS IN THE VARIOUS WARDS OF THE BOROUGH OF QUEENS
(Standard Composite Ratio: 38.49:61.51)

| | Assessed Values | | | Taxes Payable |
|--------|-----------------|--------------|-----------|---------------|
| | Improve-ments | Land | Ratios | |
| Ward 1 | \$35,069,580 | \$62,322,945 | 36:64 | Increased |
| Ward 2 | 48,707,490 | 63,655,920 | 43.3:56.7 | Decreased |
| Ward 3 | 21,331,680 | 49,024,620 | 30.3:69.7 | Increased |
| Ward 4 | 43,392,677 | 75,820,135 | 36.4:63.6 | Increased |
| Ward 5 | 17,506,930 | 29,854,500 | 37:63 | Increased |

It appears that the only ward in which the real estate will pay lower taxes because of the adoption of the proposed plans is Ward Two (Newtown). The amounts of the increases and decreases are shown in the following table:

**TAX LEVIES UPON THE REAL ESTATE (a) IN THE VARIOUS ASSESSMENT SECTIONS OF
BOROUGH OF QUEENS, UNDER THE PRESENT SYSTEM, AND UNDER THE
PROPOSED PLANS TO UNTAX BUILDINGS**

| | Levies | | | Increases and Decreases | |
|-------------------|----------------|--------------------------------|---|--------------------------------|---|
| | Present System | Rate on Improvements, One-Half | Rate on Improvements, One One-Hundredth | Rate on Improvements, One-Half | Rate on Improvements, One One-Hundredth |
| WARD 1: | | | | | |
| Land..... | \$1,119,687.80 | \$1,386,747.85 | \$1,809,110.45 | | |
| Improvements..... | 630,056.57 | 390,166.61 | 10,177.19 | | |
| | \$1,749,744.37 | \$1,776,914.46 | \$1,819,287.64 | + \$27,170.09 | + \$69,543.27 |
| WARD 2: | | | | | |
| Land..... | \$1,143,635.89 | \$1,416,407.88 | \$1,847,804.05 | | |
| Improvements..... | 875,073.89 | 541,895.18 | 14,134.91 | | |
| | \$2,018,709.78 | \$1,958,303.06 | \$1,861,938.96 | - \$6,406.72 | - \$156,770.82 |
| WARD 3: | | | | | |
| Land..... | \$880,771.42 | \$1,090,846.82 | \$1,423,086.67 | | |
| Improvements..... | 383,242.83 | 237,325.61 | 6,190.45 | | |
| | \$1,264,014.25 | \$1,328,172.43 | \$1,429,277.12 | + \$64,158.18 | + \$165,262.87 |
| WARD 4: | | | | | |
| Land..... | \$1,362,176.96 | \$1,687,073.82 | \$2,200,906.88 | | |
| Improvements..... | 779,588.50 | 482,765.23 | 12,592.55 | | |
| | \$2,141,765.46 | \$2,169,839.05 | \$2,213,499.43 | + \$28,073.59 | + \$71,733.97 |
| WARD 5: | | | | | |
| Land..... | \$536,362.96 | \$664,292.48 | \$866,616.43 | | |
| Improvements..... | 314,527.75 | 194,773.35 | 5,080.51 | | |
| | \$850,890.71 | \$859,065.83 | \$871,696.94 | + \$8,175.12 | + \$20,806.23 |
| ALL WARDS: | | | | | |
| Land..... | \$5,042,635.04 | \$6,245,368.85 | \$8,147,524.47 | | |
| Improvements..... | 2,982,489.54 | 1,846,925.98 | 48,175.62 | | |
| | \$8,025,124.58 | \$8,092,294.83 | \$8,195,700.09 | + \$67,170.25 | + \$170,575.51 |

(a) This does not include the "Real Estate of Corporations."

It will be noticed that the changes involved—both increases and decreases—are relatively slight and unimportant. If the tax rate were halved the real estate of the whole of the Borough of Queens would pay only \$67,170.25 more taxes than at present.

D. EFFECTS IN SELECTED SECTIONS OF THE BOROUGH.

(1). *Sample District from Ward One*

| | |
|-----------------|----------|
| Increased | 8 |
| Decreased | 61 |
| | <hr/> 69 |

The taxes on the real estate in Ward One would be increased.* As usual, this is because of the large amount of vacant land, which is responsible for more than half of the total land value in the ward (\$32,347,495 as compared with \$62,322,945). Indeed the value of the buildings in the ward greatly exceeds the value of the land on which they stand (\$35,069,580 as compared with \$29,975,450).

One and two-family houses are the most common types of improvements, as the following table shows:

CLASSIFICATION OF BUILDINGS IN WARD ONE, BOROUGH OF QUEENS

| | Number | Percentage |
|---------------------------|-------------|------------|
| Single-family houses..... | 3,100 | 38 |
| Two-family houses..... | 2,849 | 35 |
| Tenements..... | 1,314 | 16 |
| Miscellaneous..... | 931 | 11 |
| Total..... | <hr/> 8,194 | <hr/> 100 |

The sample consists of 69 parcels taken from the two blocks bounded as follows: Crescent, Jamaica, and Ely avenues and Elm Street; and Trowbridge and Woolsey streets, Hoyt Avenue and Willow Street. The average value of these parcels is \$4,151. If the plan to untax buildings were adopted eight of these parcels would pay higher and 61 would pay lower taxes. The average value of the eight parcels is \$3,938, somewhat less than that of the parcels whose taxes would be decreased.

The assessed values, arranged according to the effect of the adoption of the plan upon the taxes payable by the parcels, are presented in the following table:

ASSESSED VALUE OF PARCELS IN SAMPLE FROM WARD ONE, BOROUGH OF QUEENS

| | Improvements | Land | Total |
|---|-----------------|-----------------|-----------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased... | \$10,700 | \$20,800 | \$31,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased... | 143,050 | 111,850 | 254,900 |
| Total..... | <hr/> \$153,750 | <hr/> \$132,650 | <hr/> \$286,400 |

* Cf. *supra*, p. 100.

By applying the rates of taxation to these values the following results are obtained:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE DISTRICT FROM WARD ONE,
BOROUGH OF QUEENS, UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$192.24 | \$119.04 | —\$73.20 | \$3.11 | —\$189.13 |
| Land..... | 373.69 | 462.82 | +89.13 | 603.78 | +230.09 |
| | \$565.93 | \$581.86 | +\$15.93 | \$606.89 | +\$40.96 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$2,570.02 | \$1,591.50 | —\$978.52 | \$41.51 | —\$2,528.51 |
| Land..... | 2,009.49 | 2,488.77 | +479.28 | 3,246.78 | +1,237.29 |
| | \$4,579.51 | \$4,080.27 | —\$499.24 | \$3,288.29 | —\$1,291.22 |
| TOTAL: | | | | | |
| Improvements..... | \$2,762.26 | \$1,710.54 | —\$1,051.72 | \$44.62 | —\$2,717.64 |
| Land..... | 2,383.18 | 2,951.59 | +568.41 | 3,850.56 | +1,467.38 |
| | \$5,145.44 | \$4,662.13 | —\$483.31 | \$3,895.18 | —\$1,250.26 |

Under the plan to halve the tax rate on buildings, the net taxes payable by the owners of these sample parcels would be decreased \$483.31 or seven dollars per parcel. The maximum available for the reduction of rents is \$1,051.72, or \$15.24 per house. Net annual returns to the owners of lands would be diminished \$568.41, or \$8.24 per lot. Capitalized,* this means a probable depreciation in the value of each plot of \$164.80.†

(2). *Sample District from Ward Two*

| | |
|-----------------|-----|
| Increased | 0 |
| Decreased | 110 |
| | 110 |

Ward Two is the only ward in the Borough of Queens where the taxes on real estate would be decreased by the adoption of the plan to untax buildings.‡ Even here the vacant land is a very prominent factor, slightly exceeding the improved land in amount (\$33,526,160, vacant, and \$30,129,760 improved). The value of improvements is relatively very large, however (\$48,707,490).

That one and two-family houses are the most common type of improvement is shown by the following table:

* Interest rate assumed to be five per cent.

† For details of this sample, cf. *infra*, pp. 229-230.

‡ Cf. *supra*, p. 100.

CLASSIFICATION OF BUILDINGS IN WARD TWO, BOROUGH OF QUEENS

| | Number | Percentage |
|---------------------------|---------------|------------|
| Single-family houses..... | 7,145 | 39 |
| Two-family houses..... | 5,665 | 31 |
| Tenements..... | 2,733 | 15 |
| Miscellaneous..... | 2,689 | 15 |
| Total..... | 18,232 | 100 |

One hundred and ten houses were selected as samples.* The average value of the parcels is \$4,233. The total assessed value of the buildings is \$349,250, and of the land \$118,350. If the rate on buildings were reduced, the taxes on every one of these parcels would be reduced. The amounts of the reductions are shown in the following table:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE SECTION FROM WARD TWO,
BOROUGH OF QUEENS, UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| Group B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$6,274.59 | \$3,885.58 | —\$2,389.01 | \$101.35 | —\$6,173.24 |
| Land..... | 2,126.26 | 2,633.41 | +507.15 | 3,435.46 | +1,309.20 |
| | \$8,400.85 | \$6,518.99 | —\$1,881.86 | \$3,536.81 | —\$4,864.04 |

The net reduction in taxes, if the rate on buildings were halved, would be \$1,881.86 or \$17.11 per parcel. The maximum which would be available for lowering rents would be \$2,389.01, or \$21.72 per house. The net annual returns to the owners of the land would be less by \$507.15, or \$4.63 per lot. Capitalizing this figure,† the sum of \$92.60 is obtained as the probable depreciation of the average plot.‡

(3). Sample District from Ward Three

| | |
|------------------------|-----------|
| Increased | 4 |
| Decreased | 80 |

84

Ward Three presents an unusual situation. It is one of the wards where taxes would be increased by the plan to untax buildings, if adopted.** Here the vacant land constitutes considerably less than half of the total land value, (\$21,802,040 as compared with \$49,024,620). The peculiarity of this ward is the relatively low value of the improvements when compared with the land on which they stand (\$21,331,680 as compared with \$27,222,580).

Single-family houses are shown once more by the classification table to be the predominant type of improvement.

* The selections are from assessment blocks 55, 65, 175 and 176.

† Interest rate, five per cent.

‡ For the details of this sample, cf. *infra*, pp. 231-233.

** Cf. *supra*, p. 100.

CLASSIFICATION OF BUILDINGS IN WARD THREE, BOROUGH OF QUEENS

| | Number | Percentage |
|---------------------------|---------------|------------|
| Single-family houses..... | 6,971 | 68 |
| Two-family houses..... | 721 | 7 |
| Miscellaneous..... | 2,576 | 25 |
| | 10,268 | 100 |

The sample consists of 84 parcels from the district bounded by Lincoln Street, Parsons Avenue, Madison Avenue and Percy Street, and that bounded by Amity Street, Bowne Avenue, Barclay Street and Parsons Avenue. The average value of these parcels is \$7,251. Only four of the parcels would be charged with heavier taxes under the proposed plan to untax buildings. The average assessed value of these four parcels is \$9,133, a figure considerably higher than the general average.

The assessed values of the parcels in the sample grouped in the usual fashion are presented in the following table:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM WARD THREE, BOROUGH OF QUEENS

| | Improve- ments | Land | Total |
|---|-------------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$11,800 | \$25,400 | \$37,200 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 274,100 | 297,800 | 571,900 |
| Total..... | \$285,900 | \$323,200 | \$609,100 |

The changes in the levies involved in the proposed plans are set forth in the table which follows:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE SECTION FROM WARD THREE,
BOROUGH OF QUEENS, UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$212.00 | \$131.28 | —\$80.72 | \$3.42 | —\$208.58 |
| Land..... | 456.33 | 565.18 | +108.85 | 737.31 | +280.98 |
| | \$668.33 | \$696.46 | +\$28.13 | \$740.73 | +\$72.40 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$4,924.45 | \$3,049.50 | —\$1,874.95 | \$79.54 | —\$4,844.91 |
| Land..... | 5,350.24 | 6,626.35 | +1,276.11 | 8,644.54 | +3,294.30 |
| | \$10,274.69 | \$9,675.85 | —\$598.84 | \$8,724.08 | —\$1,550.61 |
| TOTAL: | | | | | |
| Improvements..... | \$5,136.45 | \$3,180.78 | —\$1,955.67 | \$82.96 | —\$5,053.49 |
| Land..... | 5,806.57 | 7,191.53 | +1,384.96 | 9,381.85 | +3,575.28 |
| | \$10,943.02 | \$10,372.31 | +\$570.71 | \$9,464.81 | —\$1,478.21 |

To halve the rate on buildings would mean a net reduction in taxes to the owners of the 84 parcels of \$570.71, or \$6.79 per parcel. The maximum sum available from this source for lowering rents would be \$1,955.67, or \$23.28 per house. The owners of the plots would receive \$1,384.96 less each year as the net annual return from their land. This would be a reduction on each lot of \$16.49. Capitalized* this would mean a depreciation in the selling value of each lot of \$329.80.†

(4). *Sample District from Ward Four*

| | |
|-----------------|-----------|
| Increased | 21 |
| Decreased..... | 137 |
| | <hr/> 158 |

In Ward Four, where taxes would be slightly increased by the adoption of the proposed plans to untax buildings,‡ the vacant land is of greater value than the improved (\$41,770,445 as compared with \$34,049,690). The value of improvements (\$43,392,677), however, is considerably greater than the value of the plots on which they stand.

The classification of buildings given below shows the single-family house to be the typical improvement.

CLASSIFICATION OF BUILDINGS IN WARD FOUR, BOROUGH OF QUEENS

| | Number | Percentage |
|---------------------------|--------------|------------|
| Single-family houses..... | 13,838 | 68 |
| Two-family houses..... | 4,021 | 19 |
| Miscellaneous..... | 2,630 | 13 |
| Total..... | <hr/> 20,489 | <hr/> 100 |

The sample consists of 158 parcels of an average value of \$6,233. Twenty-one of these parcels would have increased taxes, while in 137 cases the taxes would be decreased. The average value of the parcels whose taxes would be increased (\$6,900) is slightly greater than the average of the other group.

The assessed values, arranged in the usual manner, are:

ASSESSED VALUES OF PARCELS IN WARD FOUR, BOROUGH OF QUEENS

| | Improve- ments | Land | Total |
|---|-------------------|-----------------|---------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$50,300 | \$94,600 | \$144,900 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 477,755 | 370,505 | \$848,260 |
| Total..... | <hr/> \$528,055 | <hr/> \$465,105 | <hr/> 993,160 |

* Interest rate, five per cent.

† Detailed statistics for this sample are given on pages 234 and 235.

‡ *Cf. supra*, p. 100.

The increases and decreases in the levies presented herewith are obtained by extending the tax rates against the preceding values:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM WARD FOUR,
BOROUGH OF QUEENS, UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$903.68 | \$559.61 | —\$344.07 | \$8.79 | —\$894.89 |
| Land..... | 1,699.57 | 2,104.94 | +405.37 | 2,746.05 | +1,046.48 |
| | \$2,603.25 | \$2,664.55 | +\$61.30 | \$2,754.84 | +\$151.59 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$3,583.30 | \$5,315.26 | —\$3,268.04 | \$138.64 | —\$8,444.66 |
| Land..... | 6,656.46 | 8,244.11 | +1,587.65 | 10,755.02 | +4,098.56 |
| | \$15,239.76 | \$13,559.37 | —\$1,680.39 | \$10,893.66 | —\$4,346.10 |
| TOTAL: | | | | | |
| Improvements..... | \$9,486.98 | \$5,874.87 | —\$3,612.11 | \$147.43 | —\$9,339.55 |
| Land..... | 8,356.03 | 10,349.05 | +1,993.02 | 13,501.07 | +5,145.04 |
| | \$17,843.01 | \$16,223.92 | —\$1,619.09 | \$13,648.50 | —\$4,194.51 |

If the rate on buildings is halved the net taxes of the owners of the parcels in the sample section would decrease \$1,619.09, or \$10.25 per parcel. The maximum available from this source for the reduction of rents would be \$3,612.11, or \$22.22 per house. Net annual returns to land-owners would be diminished \$1,993.02, or \$12.61 per lot. Capitalized,* this amounts to \$252.20, which represents the prospective depreciation in the selling value of each lot in the sample.†

(5). *Sample District from Ward Five*

| | |
|-----------------|-----|
| Increased | 19 |
| Decreased..... | 82 |
| | 101 |

In Ward Five, also, taxes would be increased.‡ Here it is not the preponderance of vacant land which is of greatest importance, for only about one-third of the land is unimproved (\$9,966,360, as compared with \$29,854,500). It is rather the low percentage of building value to land value in the case of the lands which are improved (\$17,506,930, improvements, to \$19,888,140, lands).

Almost all the buildings in the ward are shown by the table which follows, to be one-family houses:

* Interest rate, five per cent.

† For details of this sample, cf. *infra*, pp. 236-239.

‡ Cf. *supra*, p. 100.

CLASSIFICATION OF BUILDINGS IN WARD FIVE, BOROUGH OF QUEENS

| | Number | Percentage |
|------------------------|--------|------------|
| One-family houses..... | 4,609 | 86 |
| Two-family houses..... | 80 | 2 |
| Tenements..... | 266 | 5 |
| Miscellaneous..... | 377 | 7 |
| Total..... | 5,332 | 100 |

The sample consists of 101 parcels of an average value of \$6,728. Nineteen of the 101 parcels would pay heavier taxes under the proposed plans to untax buildings, while 82 would pay lighter taxes. The parcels whose taxes would be increased average \$7,321 apiece, somewhat higher than the average in the other group.

The assessed values, arranged in the usual fashion, are given in the following table:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM WARD FIVE, BOROUGH OF QUEENS

| | Improvements | Land | Total |
|---|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased... | \$37,600 | \$101,500 | \$139,100 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased... | 313,775 | 226,625 | 540,400 |
| Total..... | \$351,375 | \$328,125 | \$679,500 |

The detailed changes which would result in the tax levies, arrived at by extending the tax rates against the preceding values, are given in the following statement:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE SECTION FROM WARD FIVE, BOROUGH OF QUEENS, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$675.53 | \$418.33 | —\$257.20 | \$10.91 | —\$664.61 |
| Land..... | 1,823.54 | 2,258.48 | +434.94 | 2,946.34 | +1,122.80 |
| | \$2,499.06 | \$2,676.80 | +177.74 | \$2,957.25 | +458.19 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$5,637.25 | \$3,490.90 | —\$2,146.35 | \$91.06 | —\$5,546.19 |
| Land..... | 4,071.53 | 5,042.63 | +971.11 | 6,578.47 | +2,506.95 |
| | \$9,708.77 | \$8,533.53 | —\$1,175.24 | \$6,669.53 | —\$3,039.24 |
| TOTAL: | | | | | |
| Improvements..... | \$6,312.77 | \$3,909.22 | —\$2,403.55 | \$101.97 | —\$6,210.80 |
| Land..... | 5,895.06 | 7,301.11 | +1,406.05 | 9,524.81 | +3,629.75 |
| | \$12,207.83 | \$11,210.33 | —\$997.50 | \$9,626.78 | —\$2,581.05 |

The adoption of the plan to tax buildings at one-half the rate used in the case of land would mean \$997.50 lower taxes for the owners of the 101 parcels in the sample section. This is \$9.88 per parcel. The maximum amount available for decreasing rents would be \$2,403.55, or \$23.80 per house. Net annual returns to land owners would be diminished \$1,406.05, or \$13.92 per lot. Capitalized,* this sum becomes \$278.40, which represents the probable depreciation in the selling value of each parcel in the sample.†

F. SUMMARY

Large quantities of vacant land‡ combine with a fairly low ratio of building to land value in the improved parcels** to cause a slight increase in the total taxes charged to the real estate of Queens under the plan to exempt improvements. If the vacant land be eliminated from consideration, the values of the improved parcels are found to form a ratio well within the standard composite ratio for the borough. An overwhelming majority of the individual parcels included within the samples taken in the various wards show decreases in taxes as the probable results of the proposed changes. The parcels whose taxes would be increased were in three wards out of four, the more expensive parcels in the group.

* Interest rate, five per cent.

† For the details of this sample, *cf. infra*, pp. 240-242.

‡ The exact figures are:

| | |
|--------------------------|---------------|
| Assessed values of land: | |
| Vacant..... | \$139,412,500 |
| Total..... | 280,678,120 |
| Number of Parcels: | |
| Vacant..... | 82,065 |
| Total..... | 134,987 |

** This is indicated by the following figures:

| | |
|-------------------|---------------|
| Improved Parcels: | |
| Land..... | \$141,265,620 |
| Improvements..... | 166,008,367 |

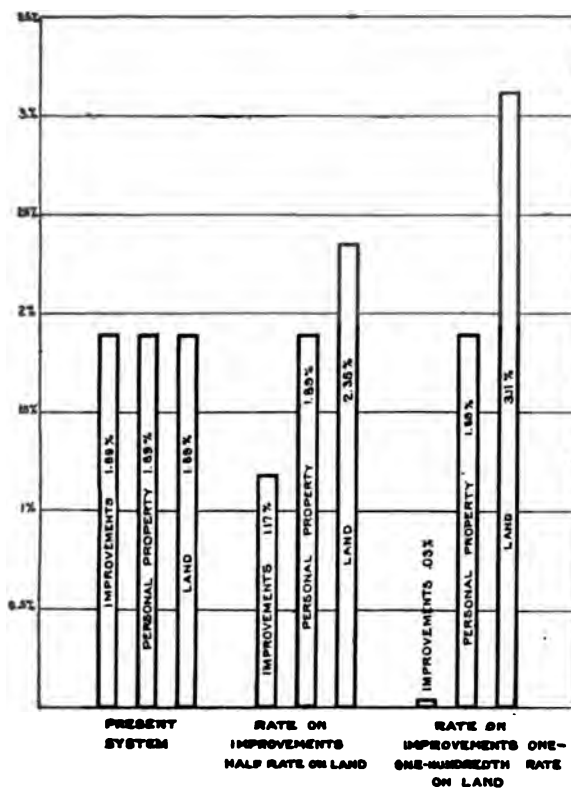
VII. EFFECTS IN RICHMOND UNDER CERTAIN ASSUMED CONDITIONS*

Note has already been made† of the decrease in general city taxes which would result in the Borough of Richmond in case the project to reduce the tax rate on buildings were adopted. It remains, however, to examine the probable effects of that step within the limits of the borough.

A. TAX RATES

The effects of the proposed plan upon the tax rates in the Borough of Richmond is illustrated by the following graph.‡

RICHMOND
RATES UPON THE VARIOUS CLASSES OF PROPERTY UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS



* The most important condition is that assessed values would remain constant. Cf. *supra*, p. 18.

† *Supra*, pp. 22-23.

‡ The statistics upon which this graph is based are presented in detail in the table on p. 21.

**B. DISTRIBUTION OF THE BURDEN AMONG THE
ELEMENTS IN THE TAX BASE.**

The effects which may be expected upon the burdens of taxation thrown upon the various elements in the tax base, in case the proposed plans to untax buildings were adopted, are made clear by the accompanying graph:

RICHMOND

**DISTRIBUTION OF TAXES AMONG THE ELEMENTS OF THE TAX BASE
UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED
PLANS TO UNTAX BUILDINGS**

PRESENT SYSTEM

| | | |
|------------|------------------------------------|--|
| (a) | LAND \$787,454.87 | IMPROVEMENTS \$720,011.52 |
|------------|------------------------------------|--|

RATE ON IMPROVEMENTS ONE-HALF RATE ON LAND

| | | |
|------------|------------------------------------|--|
| (a) | LAND \$981,307.92 | IMPROVEMENTS \$448,630.79 |
|------------|------------------------------------|--|

**RATE ON IMPROVEMENTS
ONE ONE-HUNDREDTH RATE ON LAND (b)**

| | |
|------------|--------------------------------------|
| (a) | LAND \$1,295,270.97 |
|------------|--------------------------------------|

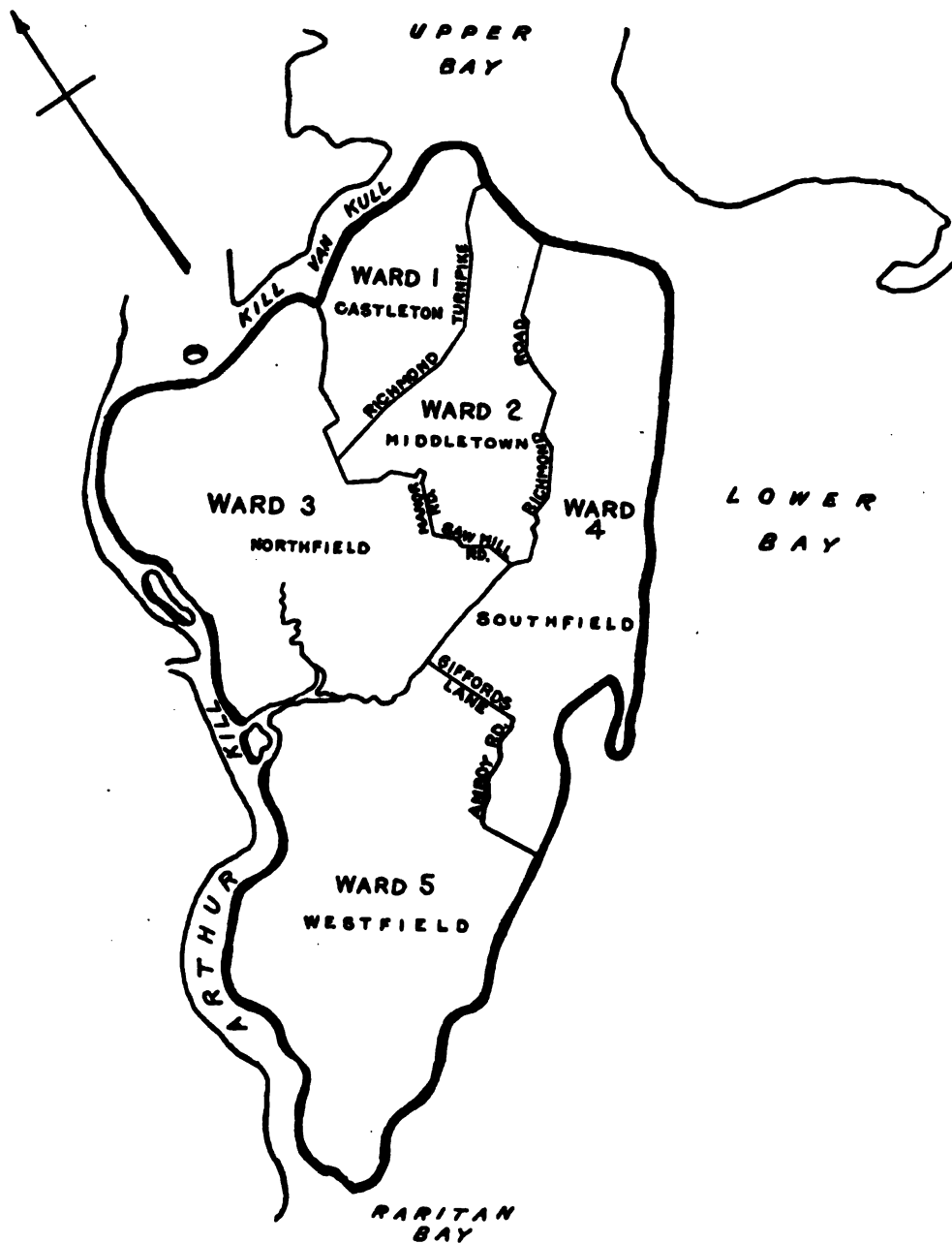
(a) PERSONAL PROPERTY \$74,210.23

(b) IMPROVEMENTS \$11,843.34

**C. EFFECTS IN THE VARIOUS ASSESSMENT SECTIONS OF
THE BOROUGH**

The wards are used in Richmond as sub-divisions for assessment purposes. Their boundaries are shown on the accompanying map.

The effects of the proposed plans to untax buildings upon the amounts payable as taxes in the various wards may be ascertained from an inspection of the ratios given in the following table:



**BOROUGH
OF
RICHMOND**

ASSESSED VALUES AND RATIOS IN THE VARIOUS ASSESSMENT SECTIONS OF THE BOROUGH OF RICHMOND

(Standard Composite Ratio: 39.51:60.49)

| | Assessed Values | | | Taxes Payable |
|--------|-----------------|--------------|-----------|---------------|
| | Improvements | Land | Ratios | |
| Ward 1 | \$12,415,460 | \$11,459,630 | 52.1:47.9 | Decreased |
| Ward 2 | 7,049,440 | 8,819,005 | 44.4:55.6 | Decreased |
| Ward 3 | 8,251,483 | 7,895,842 | 51.1:48.9 | Decreased |
| Ward 4 | 5,106,155 | 7,815,680 | 39.5:60.5 | Stationary |
| Ward 5 | 3,864,835 | 4,258,951 | 47.8:52.2 | Decreased |

It will be seen that the proportion of building value is greater than that in the standard composite ratio in all cases except that of Ward Four, where it is substantially identical with it. This means a decrease in taxes for all the wards except Ward Four, where they will remain stationary.

The amounts of the increases and decreases in the levies on the real estate of the various wards are shown in the following table:

TAX LEVIES UPON THE REAL ESTATE (a) IN THE VARIOUS ASSESSMENT SECTIONS OF THE BOROUGH OF RICHMOND, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Levies | | | Increases and Decreases | |
|-------------------|----------------|-------------------------------|--|-------------------------------|--|
| | Present System | Rate on Improvements One-Half | Rate on Improvements One One-Hundredth | Rate on Improvements One-Half | Rate on Improvements One One-Hundredth |
| WARD 1: | | | | | |
| Land..... | \$216,631.70 | \$269,961.38 | \$356,333.76 | | |
| Improvements..... | 234,700.61 | 146,239.22 | 3,859.97 | | |
| | \$451,332.31 | \$416,200.60 | \$360,193.73 | —\$35,131.71 | —\$91,138.58 |
| WARD 2: | | | | | |
| Land..... | \$166,713.59 | \$207,754.59 | \$274,224.31 | | |
| Improvements..... | 133,261.91 | 83,033.94 | 2,191.67 | | |
| | \$299,975.50 | \$290,788.53 | \$276,415.98 | —9,186.97 | —23,559.52 |
| WARD 3: | | | | | |
| Land..... | \$149,262.21 | \$186,007.09 | \$245,518.84 | | |
| Improvements..... | 155,985.21 | 97,192.57 | 2,565.39 | | |
| | \$305,247.42 | \$283,199.66 | \$248,084.23 | —22,047.76 | —\$7,163.19 |
| WARD 4: | | | | | |
| Land..... | \$147,746.83 | \$184,118.66 | \$243,026.22 | | |
| Improvements..... | 96,526.24 | 60,144.38 | 1,587.50 | | |
| | \$244,273.07 | \$244,263.04 | \$244,613.72 | —10.03 | (b) +\$40.65 |
| WARD 5: | | | | | |
| Land..... | \$80,510.78 | \$100,330.66 | \$132,430.80 | | |
| Improvements..... | 73,060.45 | 45,523.12 | 1,201.58 | | |
| | \$153,571.23 | \$145,853.78 | \$133,632.38 | —7,717.45 | —19,938.85 |
| ALL WARDS: | | | | | |
| Land..... | \$760,865.11 | \$948,172.39 | \$1,251,533.94 | | |
| Improvements..... | 693,534.43 | 432,133.23 | 11,406.10 | | |
| | \$1,454,399.54 | \$1,380,305.62 | \$1,262,940.04 | —74,093.92 | —191,459.50 |

(a) Not including the "Real Estate of Corporations."

(b) The relationship between building and land in Ward Four (39.516:60.484) is almost identical with the standard composite ratio (39.51:60.49). Owing to the fact that the tax rates are carried out only to the fifth decimal point the irregularity develops of a decrease in case the rate on improvements is halved and an increase in case the rate is made one one-hundredth of the rate on buildings. The amounts are negligible, however.

It will be seen that the decreases which occur so regularly are relatively slight in amount, the largest, under the plan to halve the tax rate on buildings, being \$35,131.71 in Ward One.

D. EFFECTS IN SELECTED SECTIONS OF THE BOROUGH

(1). *Sample District from Ward One*

| | |
|-----------------|-------|
| Increased | 3 |
| Decreased | 112 |
| | <hr/> |
| | 115 |

In Ward One of the Borough of Richmond the value of the vacant lands is less than one-third of the total land value (\$3,352,543 as compared with \$1,459,630). The value of the improvements, however, is about one-third greater than the value of the lots on which they stand, (improvements, \$12,415,460, improved land, \$8,107,087). It will be readily seen that the typical parcel in this ward would receive a substantial reduction under the proposed plans to untax buildings.

Single-family houses are the predominant type of improvement, constituting, as is shown by the following table, nearly sixty per cent. of the total value:

CLASSIFICATION OF BUILDINGS IN WARD ONE, BOROUGH OF RICHMOND

| | Number | Percentage |
|-------------------------------|--------|------------|
| Single-family houses | 3,095 | 59 |
| Two-family houses | 914 | 17 |
| Tenements | 448 | 9 |
| Miscellaneous buildings | 810 | 15 |
| | <hr/> | |
| | 5,267 | 100 |

The sample from this ward consists of 115 parcels of an average value of \$3,140. In every case except three the adoption of the plan to untax buildings would cause a decrease in taxes. The average value of the three parcels whose taxes would be increased is \$2,033, which is considerably below the value of the average of all the parcels.

The assessed value of the parcels in the sample arranged according to the effect of the adoption of the plan to untax buildings are given in the following table:

ASSESSED VALUES OF PARCELS IN SAMPLE DISTRICT FROM WARD ONE,
BOROUGH OF RICHMOND

| | Improvements | Land | Total |
|--|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased. | \$1,950 | \$4,150 | \$6,100 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased. | 254,850 | 100,145 | 354,995 |
| Total | <hr/> | <hr/> | <hr/> |
| | \$256,800 | \$104,295 | \$361,095 |

By applying the tax rates to the foregoing values the results presented in the following table are obtained:

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE DISTRICT FROM WARD ONE,
BOROUGH OF RICHMOND, UNDER THE PRESENT SYSTEM AND UNDER
THE PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$36.86 | \$22.97 | —\$13.89 | \$0.61 | —\$36.25 |
| Land..... | 78.45 | 97.76 | +19.31 | 129.04 | +50.59 |
| | \$115.31 | \$120.73 | +\$5.42 | \$129.65 | +\$14.34 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$4,817.66 | \$3,001.83 | —\$1,815.83 | \$79.23 | —\$4,738.43 |
| Land..... | 1,893.13 | 2,359.18 | +466.05 | 3,113.98 | +1,220.85 |
| | \$6,710.79 | \$5,361.01 | —\$1,349.78 | \$3,193.21 | —\$3,517.58 |
| TOTAL: | | | | | |
| Improvements..... | \$4,854.52 | \$3,024.80 | —\$1,829.72 | \$79.84 | —\$4,774.68 |
| Land..... | 1,971.58 | 2,456.94 | +485.36 | 3,243.02 | +1,271.44 |
| | \$6,826.10 | \$5,481.74 | —\$1,344.36 | \$3,322.86 | —\$3,503.24 |

The adoption of the half-rate plan would mean a net reduction in the taxes on these parcels of \$1,344.36, or \$11.69 per parcel. The total reduction in the taxes on the houses is \$1,829.72. This represents the maximum available from this source for the reduction of rents. It amounts to \$15.91 per parcel.

The increase in the tax on land would be \$485.36. Capitalized* this increase amounts to \$9,707.20, which may be accepted as the probable depreciation in selling value. This would mean a depreciation of \$84.41 per parcel.†

(2). *Sample District from Ward Two*

| | |
|----------------|-----|
| Increase | 2 |
| Decrease | 103 |
| | 105 |

In Ward Two, Borough of Richmond, as in Ward One, the vacant land does not form a particularly large share of the total land value, being less than one-third (\$2,545,005 as compared with \$8,819,005). Here also the improvements are valued at a considerably larger sum than the plots on which they stand, (improvements, \$7,049,440, improved land, \$6,274,000).

* Interest rate, five per cent.

† The details for this section are given in an appendix. Cf. *infra*, pp. 243-245.

Almost all the buildings in this ward are single-family houses. The classification follows:

CLASSIFICATION OF BUILDINGS IN WARD TWO, BOROUGH OF RICHMOND

| | Number | Percentage |
|------------------------------|--------|------------|
| Single-family houses..... | 2,245 | 77 |
| Two-family houses..... | 346 | 12 |
| Miscellaneous buildings..... | 337 | 11 |
| | 2,928 | 100 |

The sample from Ward Two consists of 105 parcels, with an average value of \$4,461. In the case of every one of these parcels except two the adoption of the plans to untax buildings would cause a decrease in taxes. These two parcels have an average value of \$8,000.

The assessed values, arranged in the usual fashion, are as follows:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM WARD TWO, BOROUGH OF RICHMOND

| | Improvements | Land | Total |
|---|--------------|-----------|-----------|
| GROUP A: Parcels whose taxes would be increased..... | \$5,300 | \$10,700 | \$16,000 |
| GROUP B: Parcels whose taxes would be decreased..... | 296,850 | 155,550 | 452,400 |
| Total..... | \$302,150 | \$166,250 | \$468,400 |

Applying the tax rates to the foregoing values the results presented in the following table are obtained:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM WARD TWO, BOROUGH OF RICHMOND, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One-Hundredth | |
|---|----------------|-------------------------------|----------------------|------------------------------------|----------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$100.19 | \$62.43 | —\$37.76 | \$1.65 | —\$98.54 |
| Land..... | 202.27 | 252.07 | +49.80 | 332.71 | +130.44 |
| | \$302.46 | \$314.50 | +\$12.04 | \$334.36 | +\$31.90 |
| GROUP B: Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$5,611.62 | \$3,496.54 | —\$2,115.08 | \$92.29 | —\$5,519.33 |
| Land..... | 2,940.50 | 3,664.38 | +723.88 | 4,836.78 | +1,896.28 |
| | \$8,552.12 | \$7,160.92 | —\$1,391.20 | \$4,929.07 | —\$3,623.05 |
| TOTAL: | | | | | |
| Improvements..... | \$5,711.81 | \$3,558.97 | —\$2,152.84 | \$93.94 | —\$5,617.87 |
| Land..... | 3,142.77 | 3,916.45 | +773.68 | 5,169.49 | +2,026.72 |
| | \$8,854.58 | \$7,475.42 | —\$1,379.16 | \$5,263.43 | —\$3,591.15 |

The net reduction in taxes under the plan to halve the tax rates on buildings would be \$1,379.16, or \$13.13 per parcel. The reduction in

taxes on buildings alone would be \$2,152.84. This represents the maximum available from this source for the reduction of rents. It amounts to \$20.50 per parcel. The increase in the tax on land would be \$773.68. Since the net annual returns to the owners of this land would be decreased by this amount the selling value of the land might be expected to decrease. Capitalizing this decrease* the sum of \$15,473.60 is obtained as the decrease in the selling value of the parcels. This amounts to \$147.37 per parcel.†

(3). *Sample District from Ward Three*

| | |
|----------------|-------|
| Increase | 3 |
| Decrease | 102 |
| | <hr/> |
| | 105 |

Ward Three, Borough of Richmond is in all essentials similar to the two wards just described. The value of the vacant lots is approximately one-third of the total land value (\$2,378,320 as compared with \$7,895,842). The value of improvements again exceeds the value of the plots on which they stand by a considerable margin (\$8,251,483 as compared with \$5,517,552).

Here again single-family houses predominate. The classification of the buildings follows:

CLASSIFICATION OF BUILDINGS IN WARD THREE, BOROUGH OF RICHMOND

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 3,542 | 77 |
| Two-family houses..... | 169 | 4 |
| Miscellaneous..... | 899 | 19 |
| | <hr/> | |
| | 4,610 | 100 |

The sample consists of 105 parcels, the average value of which is \$3,380. In only three cases out of the 105 would taxes be increased under the plan to untax buildings. The average value of these three parcels is \$4,066, which is somewhat above the average value of all the parcels.

The assessed values, grouped in the usual fashion, are as follows:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM WARD THREE, BOROUGH OF RICHMOND

| | Improvements | Land | Total |
|---|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$3,800 | \$8,400 | \$12,200 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 231,855 | 110,800 | 342,655 |
| Total..... | <hr/> | <hr/> | <hr/> |
| | \$235,655 | \$119,200 | \$354,855 |

* Interest rate, five per cent.

† The details for this parcel are given in an appendix. Cf. *infra*, pp. 246-247.

When the tax rates are applied to these values the results presented in the following table are obtained:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM WARD THREE, BOROUGH OF RICHMOND, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|---|----------------|-------------------------------|----------------------|--|----------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$71.83 | \$44.76 | —\$27.07 | \$1.18 | —\$70.65 |
| Land..... | 158.79 | 197.88 | +39.09 | 261.20 | +102.41 |
| | \$230.62 | \$242.64 | +\$12.02 | \$262.38 | +\$31.76 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$4,382.96 | \$2,730.97 | —\$1,651.99 | \$72.06 | —\$4,310.88 |
| Land..... | 2,094.55 | 2,610.18 | +515.63 | 3,445.29 | +1,350.74 |
| | \$6,477.51 | \$5,341.15 | —\$1,136.36 | \$3,517.37 | —\$2,960.14 |
| TOTAL: | | | | | |
| Improvements..... | \$4,454.79 | \$2,775.73 | —\$1,679.06 | \$73.26 | —\$4,381.53 |
| Land..... | 2,253.34 | 2,808.06 | +554.72 | 3,706.49 | +1,453.15 |
| | \$6,708.13 | \$5,583.79 | —\$1,124.34 | \$3,779.75 | —\$2,928.38 |

The adoption of the plan to halve the taxes on buildings would result in a net decrease in the tax on parcels in the sample of \$1,124.34, or \$10.71 per parcel. The decrease in the tax on buildings alone would be \$1,679.06, or \$15.99 per house, which figures represent the largest amounts available for reductions in rents from this source. The increase in the tax on land amounts to \$554.72. Capitalized this sum gives \$11,094.40, or \$105.66 per plot. These amounts represent the probable decrease in the selling value of the plots.†

(4). *Sample District from Ward Four*

| | |
|----------------|----|
| Increase | 2 |
| Decrease | 39 |
| | 41 |

In Ward Four vacant land forms a somewhat higher percentage of the total land value than was the case in the wards thus far considered. Here nearly fifty per cent of the total land value consists of vacant lands, (\$3,722,170 as compared with \$7,815,680). Here again, however, improvements exceed in value the plots on which they stand, (\$5,106,155 as compared with \$4,093,510).

The buildings in this ward are almost entirely single-family houses. the classification follows:

* Interest rate, five per cent.

† Details for this property are given in an appendix. Cf. *infra*, pp. 248-250.

CLASSIFICATION OF BUILDINGS IN WARD FOUR, BOROUGH OF RICHMOND

| | Number | Percentage |
|------------------------------|--------------|------------|
| Single-family houses..... | 3,011 | 78 |
| Tenements..... | 128 | 3 |
| Miscellaneous buildings..... | 749 | 19 |
| | 3,888 | 100 |

The sample from this ward consists of 41 parcels whose average value is 3657. In case of 39 out of the 41 parcels the tax would be decreased by the adoption of the plan to untax buildings. The average value of the two parcels whose taxes would be increased is \$5,750, which is considerably above the value of the average of all.

The assessed values of the parcels in the sample section arranged in the usual fashion, are as follows:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM WARD FOUR, BOROUGH OF RICHMOND

| | Improvements | Land | Total |
|---|------------------|-----------------|------------------|
| GROUP A: | | | |
| Parcels whose taxes would be increased..... | \$4,000 | \$7,500 | \$11,500 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 100,000 | 38,450 | 138,450 |
| Total..... | \$104,000 | \$45,950 | \$149,950 |

Applying the tax rates to the above values, the results presented in the following table are obtained:

TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM WARD FOUR, BOROUGH OF RICHMOND, UNDER THE PRESENT SYSTEM AND UNDER THE PROPOSED PLANS TO UNTAX BUILDINGS

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$75.62 | \$47.12 | —\$28.50 | \$1.24 | —\$74.38 |
| Land..... | 141.78 | 176.68 | +34.90 | 233.21 | +91.43 |
| | \$217.40 | \$223.80 | +\$6.40 | \$234.45 | +\$17.05 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$1,890.39 | \$1,177.88 | —\$712.51 | \$31.09 | —\$1,859.30 |
| Land..... | 726.85 | 905.79 | +178.94 | 1,195.59 | +468.74 |
| | \$2,617.24 | \$2,083.67 | —\$533.57 | \$1,226.68 | —\$1,390.56 |
| TOTAL: | | | | | |
| Improvements..... | \$1,966.01 | \$1,225.00 | —\$741.01 | \$32.33 | —\$1,933.68 |
| Land..... | 868.63 | 1,082.47 | +213.84 | 1,428.80 | +560.17 |
| | \$2,834.64 | \$2,307.47 | —\$527.17 | \$1,461.13 | —\$1,373.51 |

It will be noted that the net reduction in taxes on the parcels in the sample, upon the adoption of the half-rate plan, would be \$527.17,

or \$12.86 per parcel. The reduction in the taxes on buildings alone would be \$741.01, or \$18.08 per house. These figures represent the greatest reductions in rents which can be hoped for from this direction. The increase in the tax on land amounts to \$213.84. Capitalized,* this amounts to \$4,276.80, which is the probable reduction in the selling value of the land. The probable reduction per lot is \$104.31.†

(5). *Sample District from Ward Five*

| | |
|----------------|-------|
| Increase | 3 |
| Decrease | 119 |
| | <hr/> |
| | 122 |

The situation in Ward Five is in no respect unusual when compared with that in other Richmond wards. Considerably less than one-half the total land value is made up of vacant lots (\$1,735,886 as compared with \$4,258,951). The value of the improvements once more exceeds by a substantial amount the value of the plots on which the buildings stand (\$3,864,835 as compared with \$2,523,065).

Single-family dwellings form the chief type of building. The table classifying the buildings follows:

CLASSIFICATION OF BUILDINGS IN WARD FIVE, BOROUGH OF RICHMOND

| | Number | Percentage |
|---------------------------|--------|------------|
| Single-family houses..... | 2,326 | 68 |
| Miscellaneous..... | 1,101 | 32 |
| | <hr/> | <hr/> |
| | 3,427 | 100 |

The sample from Ward Five consists of 122 parcels, whose average value is \$2,950. In only three cases would taxes be increased under the proposed plan to untax buildings. The average value of these three parcels is \$2,233, which, as was the case in Ward One, is somewhat lower than the value of the average parcel.

The assessed values, arranged in the usual fashion, are as follows:

ASSESSED VALUES OF PARCELS IN SAMPLE FROM WARD FIVE, BOROUGH OF RICHMOND

| | Improvements | Land | Total |
|--|--------------|-----------|-----------|
| GROUP A: | | | |
| Parcels whose taxes would be increased. | \$2,175 | \$3,525 | \$5,700 |
| GROUP B: | | | |
| Parcels whose taxes would be decreased..... | 241,600 | 111,650 | 353,250 |
| Total..... | <hr/> | <hr/> | <hr/> |
| | \$243,775 | \$115,175 | \$358,950 |

Applying the tax rates to the preceding values, the following results are obtained:

* Interest rate, five per cent.

† Details for this sample are given in an appendix. Cf. *infra*, p. 251.

**TAXES PAYABLE BY OWNERS OF PARCELS IN SAMPLE FROM WARD FIVE, BOROUGH
OF RICHMOND, UNDER THE PRESENT SYSTEM AND UNDER THE
PROPOSED PLANS TO UNTAX BUILDINGS**

| | Present System | Rate on Improvements One-Half | | Rate on Improvements One One-Hundredth | |
|--|-------------------|----------------------------------|-------------------------|---|-------------------------|
| | Levy | Levy | Increase or Decrease | Levy | Increase or Decrease |
| GROUP A: | | | | | |
| Parcels whose taxes would be increased: | | | | | |
| Improvements..... | \$41.12 | \$25.62 | —\$15.50 | \$0.68 | —\$40.44 |
| Land..... | 66.64 | 83.04 | +16.40 | 109.61 | +42.97 |
| | \$107.76 | \$108.66 | +\$0.90 | \$110.29 | +\$2.53 |
| GROUP B: | | | | | |
| Parcels whose taxes would be decreased: | | | | | |
| Improvements..... | \$4,567.18 | \$2,845.76 | —\$1,721.42 | \$75.11 | —\$4,492.07 |
| Land..... | 2,210.62 | 2,630.21 | +519.59 | 3,471.72 | +1,261.10 |
| | \$6,777.80 | \$5,475.97 | —\$1,201.83 | \$3,546.83 | —\$3,130.97 |
| TOTAL: | | | | | |
| Improvements..... | \$4,608.30 | \$2,871.38 | —\$1,736.92 | \$75.79 | —\$4,532.51 |
| Land..... | 2,177.26 | 2,713.25 | +535.99 | 3,581.23 | +1,404.07 |
| | \$6,785.56 | \$5,584.63 | —\$1,200.93 | \$3,657.12 | —\$3,128.44 |

The total net reduction in the taxes on the parcels in this sample, under the plan to halve the tax rate on buildings would be \$1,200.93, or \$9.84 per parcel. The total reduction on buildings alone amounts to \$1,736.92, or \$14.24 per house. The increased burden of the owners of lots would be \$535.99 annually, or \$4.39 per plot. Capitalized* this would mean a decrease of \$87.80 in the selling value of the average lot.†

E. SUMMARY

It is in spite of the presence of a large quantity of vacant land‡ that the Borough of Richmond as a whole would receive a reduction in taxes under the plan to reduce the tax rate on buildings. With the vacant land eliminated the land value of the borough would be \$26,515,184. The value of the improvements in the borough is \$36,687,373. This sum forms a very high ratio with the assessed value of improved lands—approximately 58:42. When it is recalled that the standard composite ratio for Richmond is 39.51:60.49, there is no cause for wonder over the predominance of decreases among the parcels in the various sample sections. In two of the wards of Richmond the samples show that the parcels whose taxes would be increased by the adoption of the plan are less valuable than the average while the samples from the remaining three wards show the opposite condition.

* Interest rate, five per cent.

† Details for this sample are given in an appendix. Cf. *infra*, pp. 252-254.

‡ The exact figures for 1914 are:

| | |
|--------------------------|--------------|
| Assessed values of Land: | |
| Vacant..... | \$13,733,924 |
| Total..... | 40,249,108 |
| Number of Parcels: | |
| Vacant..... | 19,092 |
| Total..... | 34,245 |

VIII. VARIOUS DISTURBING FACTORS TAKEN INTO ACCOUNT

The foregoing analysis has been made under certain very definite pre-suppositions. Conditions have been assumed to be static where they are undoubtedly dynamic. Shrewd guesses as to the degree and direction of the changes which are to be expected may be made by those familiar with real estate conditions in the city, but after all they would be merely guesses. It was thought best to present the material under the given assumptions and to allow each individual to modify it in accordance with his own opinions as to what may be expected to happen. However, it is possible to outline how various kinds of changes which may occur would modify the forecasts of probable effects set forth in detail in the preceding pages and in this section an attempt will be made to do this briefly.

It will be recalled, in the first place, that the tax rates were calculated on the assumption that the assessed values would remain constant. Even though the tax rate on land would be increased considerably, the assessed values of the land, according to the calculations, would remain exactly the same. Yet, if the selling price of land, which is the standard for assessments, rests upon the annual net return from the land and if the tax on land cannot be shifted* to the tenant, the reduced net annual return due to the increased taxes will certainly be reflected in a diminished selling value of the land and, consequently, in a smaller assessed value. It is seen, therefore, that in the attempt to make the problem simple, an increase in land values has in reality been already assumed—an increase equal in amount to the capitalization of the new burden on land. This element must now be taken into account. In Manhattan this new burden, if the half-rate plan is adopted, is calculated at \$13,516,767.21.† To raise the given amounts at the given rates, taking into account the depreciation in values under the heavier rate, assumes that in Manhattan land values must increase enough to counterbalance a depreciation of \$270,335,344‡ or nearly eight and one-half per cent. In other words, if the statements made in the preceding sections are to hold strictly true, the income from the land on Manhattan must increase by a sum large enough when capitalized to equal \$270,335,344. What the

* Cf. *infra*, p. 124 *et seq.*

† This is under the assumption that the tax is imposed suddenly and that land value is not given an opportunity to slip from the rolls through a process of discounting the anticipated burden.

‡ \$13,516,767.21, capitalized. Interest rate, five per cent.

prospects are for such an increase in Manhattan land values must be left to those who are familiar with the local situation.

Another assumption involved has been that the change itself would not set loose forces which would increase land values. But some of the supporters of the plan find in it a cause for increased values which, they believe, would be of considerable importance. If the tax on buildings were reduced, they argue, building activity and general economic prosperity would be so stimulated that an increase in land values would result which would probably equal any depreciation which might be expected because of the increased burden on the land. Since there is no way of measuring the stimulus referred to, or its effect upon land values, little can be said of the degree of importance which the argument deserves. It may be remarked, however, that the remission of certain charges which have formerly been paid by buildings, may under certain conditions be expected to stimulate the production of those articles for which the sums, thus released, would be spent. One of these articles for which the demand would be stimulated from this source would doubtless be buildings. But there would also be others and what they would be depends upon the desires and spending habits of the various individuals whose taxes would be decreased. On the other hand there must be taken into account a possible reduction in the purchasing power* of those who are called upon to pay higher taxes on the land. On the whole it would seem very rash to assume that all which might be taken from the land owner in increased taxes would return to him in increased net returns from his lands. Probably the stimulus would return to him only a small fraction of the amount by which his taxes would be increased.

If for any reason there is not an improvement in the real estate situation at least equal in degree to that specified above, there will be a variety of interesting effects. In the first place diminished land values, due to the discounting of the heavier rate on land, would decrease the size of the total tax base. Under the provisions of the proposed bill, if the budget is not to be decreased, the effect of this would be to raise the rates of taxation on all the elements in the tax base. Land would be taxed at a slightly heavier rate but because of the discounting process would pay a somewhat smaller amount as taxes than under the conditions assumed in the early sections. Whatever is cut from the burden on land would fall to the share of the other elements in the tax base. The rate on buildings would be greater, and the prospective benefits in the way of lower rents and decreased carrying charges thereby diminished. The rate on personal property and special franchises would also be increased with results which can be only a matter for conjecture.

Finally, the calculations have been made as though no changes were to take place during the period in which the plan was being put

* At least a temporary reduction.

into operation. The proposed reduction would be made gradually, ten per cent. per year, and this must be kept in mind in considering the possibilities in regard both to the discounting of the changes and to the increases in land values.

To summarize, the effects as outlined in detail in this report presuppose a moderate increase in the yield from land. If this improvement does not materialize, the new burden upon real estate will be somewhat less than indicated while the reductions in the taxes on buildings and the prospective decreases in rents will also be slightly less. That is, whatever less of evil may accrue to the landowner, that much more of good will be kept from the tenant. If there should be a greater improvement in the land values than that indicated, the transition would be made correspondingly easier for the land owners. And, last of all, proper allowance must be made in interpreting the data for the fact that the plan proposes a gradual reduction stretching over a period of years, rather than a sudden one, as is assumed in the analysis.

IX. THE SIGNIFICANCE OF THE FOREGOING DATA FOR CERTAIN ECONOMIC CLASSES IN THE COMMUNITY

A. INTRODUCTORY

(1). *The Necessity of Considering the Incidence of the Tax*

Most of the statements which have been made thus far in regard to increased or decreased taxes have referred only to the amounts which the owners of the properties in question would be called upon to pay in taxes under the proposed plans. They have been of interest directly to the owners of real estate. They shed light on the question of the effects of the proposed plan upon the tax bills of the owners of real property. But as is often the case, the less immediate effects are here the more important ones and none of these has thus far been taken into account. That one individual pays a greater or smaller tax bill to the city than he did before may or may not be of significance. Everything depends on whether or not the tax is shifted. The importance of the change cannot be measured unless it is known whether the payer of the tax is the bearer also. If the bearer is some other person than the payer, he must be found, and the amount of his new burden calculated if the truly important effects of the change are to be grasped. It means little to the landlord to have his taxes increased if he can pass the increase along to the tenant in higher rents, but the change in this case would mean as much to the tenant as though he paid the tax directly. It is evident that there can be no intelligent discussion of the effects of the change which does not take into consideration the incidence of the tax.

(2). *The Incidence of the Real Estate Tax*

There is perhaps no principle of economics upon which there is more unanimous agreement than that which governs the return to land. It is generally recognized that of the amount which can be "made" through the utilization of a piece of improved real estate, there is a part which is properly a return on that portion of the property which can be removed and replaced, sold off and restored. In the second place there is part which is properly a return upon the advantage which that particular plot has for the economic purposes of the community as compared with other plots under the general economic conditions then prevailing.

This second part of the income from real estate is capitalized into what is known as site value and comprises almost the sole element in the value of city land.*

The supply of sites available for utilization is relatively much more determined and fixed than the supply of capital to construct the improvements which is the source of the first part of the income from real estate. The number of available sites will certainly not be decreased if the financial return is diminished.† The supply of capital to construct buildings or other such improvements upon the sites is quickly affected in case a diminution in the return below that which can be obtained if the capital is invested in some other direction. Buildings wear out and must be constantly repaired and replaced. Nothing is more simple than to refrain from re-investing in an unprofitable venture. To secure the houses and improvements the community must, in the long run, pay those who are in a position to supply the capital needed for building houses the same return on their funds as they could obtain elsewhere. In the case of the owner of land the situation is different. His property consists of the right to collect periodically for the use of his site a sum which represents the advantage which his site has over other available sites. Out of this sum he must pay expenses, chiefly taxes. The remainder, capitalized, constitutes the selling value of the land.‡

The dividing line between the two kinds of real-estate income is not commonly observed in the accounts of real estate men and the importance of the distribution is often underrated. It is, of course, true that most buildings possess considerable permanency and that their selling value once built, depends upon a capitalization of their expected yields. But, nevertheless, the permanency of a building and the permanency of a site are enough different to justify the use of two categories. The distinction is one which can be made without great difficulty, as is shown by the fact that it is considered of prime importance in determining values for assessment purposes.

In consequence of the differences between sites and improvements outlined above, important conclusions are drawn in regard to the incidence of taxes upon them. It is generally agreed that a charge which is levied upon city land values must be deducted by the land owner from the sum he already receives from his site. He is already, theoretically,

*In order to make the site value of the land available for use, the expenditure of capital is oftentimes necessary, as when lots are graded or filled. The return upon a graded or filled lot is determined by the same forces, however, as would be the case if the grading or filling had been unnecessary. The capitalization of that return, therefore, may justly be termed site value.

† The capital expended for the purpose of making sites available when the improvements are permanent, such as grading, usually cannot be withdrawn from the land. The normal situation is that the person who makes such an improvement expects it to be of permanent value and makes the expenditure as soon as the project promises a return merely on the outlay with no allowance for replacements. On the other hand, that a decreased return on sites to the individuals owning them would act as a deterrent to the expenditure of capital for the purpose of making available new sites by grading, blasting, etc., is entirely probable.

‡ This is true only in case the present conditions are expected to continue indefinitely. The capitalized amount is, of course, the sum of the expected annual yields, discounted at the current rate of interest.

collecting all he can collect from the tenant—the equivalent of the advantages his site possesses over others under the conditions obtaining. The heavier tax apportioned according to land values, it may be claimed, would affect these conditions. It certainly will not decrease the number of sites. If it has any effect in this direction it will be probably that of increasing the number, through forcing lands into use. The possible relief afforded other subjects of taxation by virtue of the adoption of this land tax, might stimulate to some degree the demand for sites and thus, indirectly, increase ground rents. There is no way of measuring the importance of this element. It is true, of course, that the relief afforded to all the other objects which might otherwise be taxed is exactly equal to the burden put upon land values alone.

It follows that land taxes tend to be borne by the payer. There is no shifting. The resting place is with the owner.

The incidence of the tax on buildings is different. The new tax is a charge connected with supplying improvements on land to those who desire them. The person who supplies the improvements is the capitalist. He can place his capital here or place it elsewhere. To place it here he must be given the same return which he should receive elsewhere. Placing his capital here involves the payment of a tax charge which can usually be avoided if he places it elsewhere. The person, therefore, who wishes the improvement on land here must meet this charge in order that this option to the capitalist may be as attractive as the other. Taxes on buildings and other improvements which wear out, tend, therefore, to be shifted to the tenant.

But, it may be said, the capitalist has already committed himself. He has built houses and agreed to certain terms of payment. The reply to this is that the terms of the agreement are temporary and the improvements themselves are temporary. In the case of agreements that a fixed rental be paid for a given period, the tenant will escape the tax during the life of the agreement. Such are merely instances of incidental friction.

A more important element of friction is the other case mentioned. The capitalist has invested his funds in houses. He certainly will attempt to raise rents. But can he increase them, under actual conditions? The answer must be indefinite. The weapon of the capitalist is the refusal to reinvest in the same direction. Rarely can he withdraw his capital when in the form of a building.

If the members of the community cannot or will not pay larger sums for rent, there will be no general immediate increase in rents equal in amount to the added tax. Some landlords will get higher rents. Perhaps all will get somewhat higher ones. The man who pays \$40 for a four room apartment, may refuse to pay \$50 for the same accommodations. He may move to a three room apartment and continue to pay \$40. Perhaps some other individual who before rented a five room apartment will now occupy the four rooms. But in this movement into

smaller apartments there would be a decrease in the demand for the larger ones which would result in a reaction. Owners of such apartments might reason that part of a loaf were better than none and rent their rooms at a price which would not bring a fair return on their investment. This could not be a permanent situation, however, for the weapon of the landlord presently becomes effective. Under those circumstances he will not reinvest his money in the same direction. Enough has been said to show that the answer to this question depends upon what is known as the "elasticity of demand" for accommodations, *viz.*, the variation in the demand in response to the changes in price. In a city where a large proportion of the accommodations are rented, this elasticity might be expected to be greater than where the houses are owned by the occupants. People would more readily move when the rents were increased or decreased. This results in throwing a larger share of the burden upon the shoulders of the landlord. Suppose a case where, because of an increase in the tax on buildings, the landlords attempt to increase the rent. In a city of tenants this question presents itself: Shall a smaller apartment be taken or shall a larger part of the income be spent for house room? The tenant considers this question without reference to the interests of the landlord. His answer will not be influenced by the fact that to take the smaller apartment may leave the larger one vacant with a resulting loss. On the other hand, in the city of home-owners, the occupier is also the landlord. The increased tax presents to him a different problem. If he is not to pay a larger amount of his income for hiring accommodations he must negotiate a trade or sale. His interest as a landlord may affect his action as a tenant. It would seem that in the city of owners many more individuals would decide to pay more for their living accommodations than in the city of tenants. That is, the variation in price would result in less change in demand. In the city of tenants, there would be more elasticity. A similar situation develops in the case of a decrease in the tax on buildings. The renter in the city of tenants would be relatively quick to move into a larger apartment. The owner of a home would take action more slowly. He might add a room to his home, sell it or trade it for another, but this would probably be done much less often than the corresponding action in the city of tenants.

It is perhaps sufficiently evident that a decrease in the tax on buildings will tend to be passed along to the tenants and that an increase will have the same tendency. That is, whereas the tax on land tended to remain where placed and be borne by the payer, the tax on buildings tends to be shifted and be borne by the tenant in the form of a part of the rental charge. There are various disturbing elements in the situation which obstruct the operation of these principles. One of the most important of these is the investments in buildings already erected. The more elastic the demand for building accommodations in a given city, the more disadvantageous to the owners of real estate is a change in

the tax on buildings likely to be. In a city where the percentage of tenants is large, the elasticity of this demand will be relatively large. But in spite of the elements of friction in the situation, the general principle still holds that a tax on land is ordinarily borne by the owner and a tax on improvements by the tenant.

B. SIGNIFICANCE FOR REAL ESTATE OWNERS

Before proceeding further it may be well to present such statistics as are available concerning the relative importance of the classes whose interests are to be discussed. Both the tenement house department and the tax department gather statistics which are of interest in this connection. The data from the report of the latter is more comprehensive, including in its classification all the buildings in the city. A summary from the 1914 report is presented herewith:

CLASSIFICATION OF BUILDINGS IN THE BOROUGHES OF THE CITY OF NEW YORK

| | Manhattan | The Bronx | Brooklyn | Queens | Richmond | Total |
|---|-----------|-----------|----------|--------|----------|---------|
| CLASS 1: | | | | | | |
| One-family dwellings..... | 25,212 | 13,549 | 62,080 | 35,663 | 14,219 | 150,723 |
| CLASS 2: | | | | | | |
| Two-family dwellings..... | 2,681 | 8,154 | 49,505 | 13,336 | 1,519 | 75,195 |
| CLASS 3: | | | | | | |
| Tenements without elevators... | 39,421 | 9,617 | 45,956 | 4,876 | 634 | 100,504 |
| CLASS 4: | | | | | | |
| Hotels and elevator apartment houses..... | 2,155 | 70 | 209 | 231 | 82 | 2,747 |
| CLASS 5: | | | | | | |
| Miscellaneous buildings..... | 15,380 | 3,773 | 14,630 | 8,419 | 3,666 | 45,868 |
| Total..... | 84,849 | 35,163 | 172,380 | 62,525 | 20,120 | 375,037 |

The information given in the above table is well supplemented by the following data from the records of the tenement house department:

APARTMENTS AND APARTMENT BUILDINGS IN THE BOROUGHES OF THE CITY OF NEW YORK (a)

| | Buildings | Apartments |
|----------------|-----------|------------|
| Manhattan..... | 40,905 | 532,509 |
| Bronx..... | 9,873 | 122,243 |
| Brooklyn..... | 46,669 | 259,521 |
| Queens..... | 5,256 | 25,375 |
| Richmond..... | 411 | 1,661 |
| Total..... | 103,114 | 941,309 |

(a) Data for June 30, 1915.

It will be noted that the sum of classes three and four of the first table is approximately equal to the total number of apartment build-

ings as given in second table*. Many houses as well as many apartments accommodate more than one family, but no information is available as to the comparative extent of this condition. Practically all of the apartments are, of course, rented, while a large number of the houses are occupied by the owners. Here again exact information is lacking. An inspection of the figures, incomplete as they are, shows very clearly, however, that the class of persons who own the premises which they occupy is very small indeed as compared with those who rent. The total number of single-family houses is 150,723 and of two-family houses 75,195. Multiplying the latter figure by two and adding it to the former, 301,113 is obtained. Assuming that every house or part of a house is owned by the occupier, which is of course not true, the figures indicate that still over three-fourths of the families of the city live in apartments. In Manhattan, by this test, less than six per cent. of the families live in their own houses.

(1). *Owners who Occupy their own Property*

The case of the owners of real estate who occupy their own property will first be discussed. Although statistics indicate that the number in this class is relatively small, particularly in Manhattan, it is nevertheless a class of considerable importance and one which from a social point of view it seems desirable to encourage. What does the foregoing analysis mean for the home-owner? The answer cannot be given in a word, for the effects vary in the different sections of the city. Some of the finest residence parcels in Manhattan would receive decreases in taxes, but the owner of the average single-family house would be called upon to pay a larger amount under the plan. On the other hand, the home-owners in the outlying boroughs would very generally receive considerable decreases. An explanation which may be made of this is that the single family dwelling is an improper improvement in Manhattan; that the land in general is suited to a more intensive use and that the man who builds a single family dwelling on the Island must be prepared to assume the responsibilities and penalties connected with using a plot for a lower purpose than that for which it is adapted. But a number of things may be said in reply to such a contention. First, it is a question whether a policy should be adopted which places a heavier burden upon those who, even though the expense for land is greater, still find a residence in Manhattan desirable. In the next place, in many cases the high proportion of land value is due to shifts in the suitable use to which the land may be put. Many sections are filled with old houses which it would be foolish to replace with new because business buildings and apartments are creeping in and reduce the attractiveness

* The definition of "tenement" followed by the tenement house department is that of a structure accommodating three families or more, who live independently of one another, and whose cooking is done on the premises. This, of course, excludes hotels.

of the sites for single-family dwellings. But, it may be said, this new use is a higher use bringing with it higher land values. Although the statement may be true in general, nevertheless the entire areas of these districts cannot be sold at any one time for this new use, the owners sometimes finding it necessary to carry the plots a long time, and, the change and its consequent increase in selling value may have been expected and paid for beforehand, when the land was bought.

But whatever may be thought of the desirability of the effects there is no doubt as to what they will be upon the magnitude of the taxes payable by the owners of the single-family dwellings in Manhattan. Their net burden will in general be substantially increased.

Another point of interest developed in the course of the investigation into the effects upon the owners of residence parcels in Manhattan. In this borough it was very generally the case that, while the bulk of the houses would be charged with heavier taxes, there would be within each group a number which would receive reductions. An examination of these parcels showed that in practically every case they were the more expensive parcels of the sample. That is, in Manhattan, the adoption of the plan would mean virtually a regressive tax among the home owners. In the other boroughs, strangely enough, this condition either does not obtain at all or only to a very limited extent.

The discussion thus far has dealt with the net taxes payable. Of more significance is the question of the increases and decreases upon the two elements in the value of the parcel—land and buildings. The net taxes might remain exactly the same and the adoption of the plan still have grave effects upon the interests of the owners of property. Thus the mere fact that their net taxes would be reduced does not necessarily mean that the owners of residences in the outlying boroughs would receive a net benefit through the adoption of the plan. The plan proposes to take the tax off buildings and put it on the land. If the shifting takes place in the manner indicated above* the owner will find that his house will not sell for more because of its lowered tax while his land will sell for less because of its increased tax. Whether he will benefit in the end depends upon the relative importance of his gain as a tax-payer and his loss as a land-owner. Of course, if the adoption of the plan should itself raise land values, his loss as an owner of land would be diminished. The owner of a Manhattan residence would lose in both directions, both as a tax-payer and as a land-owner.

The approximate importance of the plan to untax buildings as a depressing influence upon land values may be judged from the following figures. The table shows the value of improved real estate in the various boroughs, the present taxes chargeable to this part of the tax base and the increased burden which the land would be called upon to carry if the half-rate plan were adopted all at once:

* *Supra*, p. 124, *et seq.*

**LEVIES UPON IMPROVED LAND IN THE VARIOUS BOROUGHES UNDER THE PRESENT
SYSTEM AND UNDER THE PROPOSED PLANS TO HALVE THE
RATE ON BUILDINGS**

| Boroughs | Assessed Value of Improved Lands | Levy | | Increase | |
|----------------|--|-----------------|-------------------------------------|--------------|------------|
| | | Present Plan | Rate on Improvements One-Half | Amount | Percentage |
| Manhattan..... | \$3,003,267,830 | \$53,333,231 | \$65,982,098 | \$12,648,867 | 24 |
| Bronx..... | 183,026,461 | 3,224,688 | 3,998,488 | 773,800 | 24 |
| Brooklyn..... | 630,735,712 | 11,586,364 | 14,442,208 | 2,855,844 | 25 |
| Queens..... | 141,285,565 | 2,537,963 | 3,143,300 | 605,337 | 24 |
| Richmond..... | 26,515,184 | 501,240 | 624,634 | 123,394 | 25 |

It appears that every owner of an improved parcel in Manhattan, for example, must face the prospect, upon the adoption of the half-rate plan, of a diminution in the value of his plot equal to the capitalization of a twenty-four per cent. increase in the tax on his plot. However, this percentage, of course, may be lowered somewhat by a process of discounting during the five-year period over which the change would be spread and by forces increasing land values which may be set in motion by the adoption of the plan itself. Assuming an interest rate of five per cent., the prospective depreciation in the value of the improved lots in Manhattan would amount to \$252,977,340, approximately eight and one-half per cent. Under the assumption of a six per cent. rate the prospective decrease would be \$210,813,607, or approximately seven per cent.

It is seen, then, that under the proposed plans owners of property which they themselves occupy would in most of the boroughs pay lower net taxes than at present. This, however, is not true of Manhattan. But as the owners of land these individuals have cause for apprehension in the adoption of the plan which threatens a depreciation in the selling value of the land. If they attempted to sell their land they would probably find the market price lower by a considerable amount than it otherwise would have been. It will be noted that the gain in lowered taxes accrues to the owners in their capacity as users of the property, rather than in their capacity as the owners of the property. That is, as owners of property they, with all other owners, would lose. As users of property they, together with all other users would gain. The reduced tax on buildings could not usually be expected to be capitalized and added to the market value of the parcel. Its benefit would accrue to the user. On the other hand the heavier tax on land would be capitalized and subtracted from the selling value of the land. The benefit would accrue to the public treasury and the injury to the owner. The gain or loss of the individual who occupies his own property would, therefore, depend upon whether he gained more in reduced net taxes than he would lose through reduced selling value of his property. Viewed from this standpoint the owner of the single-family dwelling on Manhattan would be particularly hard hit by the adoption of the plan to lower the rate on buildings.

(2). *Owners who Rent their Property*

The effect of the adoption of the proposed plans to untax buildings upon the owners of rented property may be quickly disposed of. In so far as their interest as land owners is concerned, they are at one with the class of owners just discussed, who occupy their own property. But the owner who rents would have finally no compensating factor in the way of a smaller burden of taxation on his building. For, if the analysis is correct, the decreased tax on the buildings will not, in the long run, accrue to the advantage of the owner but rather to the advantage of the tenant. Friction will develop, no doubt, in transmitting the decrease in building taxes to the tenant. In the long run, however, the owner who rents his property may compute as his probable loss merely the capitalization of his increased land tax, modified by several factors. Among these are the amount of the decrease in building taxes which he can hold back from his tenants and whatever amount his larger land tax may be diminished either by the discounting process or by the stimulation to land values traceable to the operation of the plan itself.

Some light may here be thrown upon the question as to whether the degree of shrinkage in land values would be great enough to endanger real estate as security for mortgage loans. It will be seen from the table presented above* what the probable decreases in land values from this source would be. It would seem that unless the adoption of the plan would so shock the faith of the community in the desirability of real estate investments as to cause a real estate panic, little need be feared by the holders of mortgages which are protected by a margin of value which is at all conservative. It must be remembered that the figures are based upon the 1914 assessments and tax rates. The 1915 rates are considerably higher than those of 1914 and this, of course, increases the prospective depreciation in land values.

(3). *Owners of Vacant Land*

The owners of vacant land would be in the worst position of all if the plan to untax buildings were adopted. The table which follows shows the value of the vacant lots and the increases in the burdens which would be put upon their owners under the proposed plan.

LEVIES UPON VACANT LOTS IN THE VARIOUS BOROUGHES UNDER THE PRESENT SYSTEM,
AND UNDER THE PROPOSED PLAN TO HALVE THE RATE ON BUILDINGS

| Boroughs | Assessed Values | Present System | Rate on Improvements One-Half | Increase | |
|----------------|--------------------|-------------------|-------------------------------------|-------------|------------|
| | | Levy | Levy | Amount | Percentage |
| Manhattan..... | \$158,681,830 | \$2,817,935 | \$3,486,255 | \$668,320 | 24 |
| Bronx..... | 153,089,599 | 2,697,240 | 3,344,472 | 647,232 | 24 |
| Brooklyn..... | 153,123,447 | 2,812,816 | 3,506,128 | 693,312 | 25 |
| Queens..... | 139,412,555 | 2,504,672 | 3,102,069 | 597,397 | 24 |
| Richmond..... | 13,733,924 | 2,596,247 | 3,235,382 | 639,135 | 24 |
| | | | | \$3,245,396 | |

* *Supra*, p. 131.

It is seen that the decrease in the selling value of vacant lands, under the assumption of a five per cent. interest rate, might be as much as \$64,907,920. If the tax rate be increased, as it has been in 1915, this decrease would be still greater. On the other hand, the process of discounting and any increase in land values due to the operation of the plan would be available for reducing the burden.

(C). SIGNIFICANCE FOR RENTERS

The total decrease in the taxes on rented buildings might be supposed to be available for lower rents if the process of shifting worked perfectly. That this amount is very substantial can be seen by referring back to the table of tax levies.* But several important factors must be taken into account at this point. The first is the amount of friction which must be expected in transferring the decrease in the tax on buildings to the tenants. It will be accepted as true that in general the tenants are less well informed and less fully alive to their interests than the landlords. They would not be conversant with the details of the operation of the new plan and would have no exact knowledge of the reduction which had been made on the parcels or fractions of a parcel they occupied. Moreover, there would be the usual reluctance to change the *status quo* and the difficulties attendant upon a change involving odd sums. Finally, the weapon of the tenant in forcing the landlord to give lower rents, that of moving to some other man's house, is not entirely in his own hands. If rents were reduced there would be some who would prefer to take the reduction in the form of larger and better quarters. This means that some of the tenants who desired to force lower terms from their landlords would have to wait for new capital to enter the field. While the new buildings were being constructed the landlords could continue to collect a considerable portion at least of the sum which theoretically belongs to the tenant. This friction would be a force which would operate only temporarily but it would doubtless operate as a very important check upon the immediate benefits to the tenants under the proposed plan.

The second factor is of perhaps even greater importance. It is urged by some that building takes place in the City of New York in anticipation of demand and before a full return can be secured on the investment; that this building is due, indirectly, to the lure of the unearned increment because owners of vacant land, in order to preserve titles to increments, are willing to sacrifice a part of it by building before suitable rents can be asked for the building. It is notorious that depreciation funds are seldom provided for the buildings in New York, dependence being placed upon the increase in land values to counterbalance the decrease in building values through wear and tear. The

**Supra*, p. 23.

question then arises: Would not a tax which increases the burden of land so much as to decrease materially its selling value, operate to discourage early building and the dependence upon increasing land values to cover depreciation charges? Would it not make higher rents necessary to care for these demands? Thus it is seen that the operation of the plan may set in motion forces which would mean an increase in rents and this increase must be compared with the decreases in the tax on buildings before an answer can be given as to the exact effect on rents, of the plan to untax buildings.

(D). SIGNIFICANCE FOR PROSPECTIVE REAL ESTATE OWNERS

The prospective real estate owner may expect little benefit from the proposed plan. It is true that any building he might erect would be taxed at a smaller rate than before but in case he proposes to build for his own use this benefit could be secured by him without himself building, for it is a benefit which ultimately accrues to the user rather than to the owner. If he plans to build in order to rent, the decreased taxes must ultimately be passed on to the tenant. It is true also that he would probably be able to buy his plot at a lower price, but after he has bought it he will have to part with this supposed advantage through the increased annual charges to which he will be liable because of the higher tax rate. The adoption of the plan, therefore, would seem to involve making the proposition to the prospective buyer apparently more attractive without adding anything to its real attractiveness after all.

Except in a few directions the foregoing analysis does not lend itself readily to brief and accurate generalization. The adoption of the proposed plan to untax buildings is seen to promise a great variety of results. In almost every borough there are conditions present which make the effects very different from those in every other borough. In Manhattan, the best developed, and Queens, almost the worst developed of all the boroughs, taxes would be increased by the adoption of the proposed plan. In Manhattan it is the inordinately high value of the improved land and in Queens the vast number of vacant lots which is responsible for the situation. The predominance of well-improved parcels, mostly single-family dwellings, would win for Brooklyn a very large decrease in taxes. Houses in Manhattan would usually pay higher taxes while those in other boroughs would pay lower ones. In Manhattan the more expensive parcels in the samples would receive decreases; in the Bronx, the less expensive ones. Tenements in one portion of Manhattan would pay greater taxes while those in other sections would pay smaller.

Two conclusions, however, stand forth very prominently. In the first place, the change promises ultimate benefits of considerable importance to all tenants and to many of the home-owners in the out-lying boroughs. These benefits, however, may be very slow of realization. Secondly, the owners of land would be charged with the cost of these benefits. The cost, in turn, would also be considerable. Its amount, as well as the modifying factors have been set forth in some detail.

What has been presented determines only a few of the variables which should be taken into consideration in reaching a truly scientific decision as to the desirability of the plan. Many of them, unfortunately can be determined only by actually trying the experiment under the conditions here existing.

APPENDIX

**DETAILED INFORMATION CONCERNING THE
EFFECTS OF THE PROPOSED PLANS TO UNTAX
BUILDINGS UPON THE TAXES PAYABLE
BY OWNERS OF PARCELS IN THE
VARIOUS SELECTED SECTIONS**

I. MANHATTAN

SKY-SCRAPER SECTION

(The district consists of all the buildings south of Chambers Street, ten stories high or more.)

(Standard Composite Ratio: 38.34:61.66)

BUILDINGS TEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|--------------|-------|
| | Improvements | Land | |
| 15-21 Wall St..... | \$175,000 | \$2,200,000 | 7:93 |
| 8-16 Broad St..... | 1,110,000 | 4,200,000 | 21:79 |
| 11-23 Broad St..... | 675,000 | 3,500,000 | 16:84 |
| 64-68 Broad St..... | 170,000 | 575,000 | 23:77 |
| 16-22 William St..... | 275,000 | 600,000 | 31:69 |
| 26-28 William St..... | 175,000 | 400,000 | 30:70 |
| 45-49 William St..... | 125,000 | 725,000 | 15:85 |
| 7 Pine St..... | 60,000 | 210,000 | 22:78 |
| 25 Pine St..... | 75,000 | 225,000 | 25:75 |
| 14 Maiden Lane..... | 65,000 | 130,000 | 33:67 |
| 93-109 Broadway..... | 825,000 | 2,575,000 | 24:76 |
| 176-178 Broadway..... | 375,000 | 1,200,000 | 24:76 |
| 203 Broadway..... | 190,000 | 810,000 | 19:81 |
| 65-69 Nassau St..... | 100,000 | 460,000 | 18:82 |
| 93-99 Nassau St..... | 275,000 | 775,000 | 26:74 |
| 3-9 Beekman St..... | 200,000 | 750,000 | 21:79 |
| 119-123 Beekman St..... | 90,000 | 230,000 | 28:72 |
| | \$4,960,000 | \$19,565,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 41-45 Broadway..... | \$625,000 | \$750,000 | 45:55 |
| 125-131 Broadway..... | 225,000 | 150,000 | 60:40 |
| 34-40 Fletcher St..... | 70,000 | 30,000 | 70:30 |
| 182-184 Front St..... | 85,000 | 65,000 | 57:43 |
| 11-13 Cliff St..... | 125,000 | 55,000 | 70:30 |
| 61-65 Cliff St..... | 195,000 | 80,000 | 71:29 |
| 69-71 Cliff St..... | 250,000 | 150,000 | 63:37 |
| 192-194 Greenwich St..... | 85,000 | 85,000 | 50:50 |
| 165-167 William St..... | 75,000 | 100,000 | 43:57 |
| 88-90 Gold St..... | 225,000 | 100,000 | 69:31 |
| 34-40 Rose St..... | 250,000 | 120,000 | 68:32 |
| | \$2,210,000 | \$1,685,000 | |

BUILDINGS ELEVEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|---------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 45-49 Cedar St..... | \$335,000 | \$565,000 | 37:63 |
| 80 Broadway..... | 400,000 | 2,200,000 | 15:85 |
| 40-42 Wall St..... | 825,000 | 1,875,000 | 31:69 |
| 46 Pine St..... | 45,000 | 150,000 | 23:77 |
| 36-38 Park Row..... | 350,000 | 1,150,000 | 23:77 |
| | \$1,955,000 | \$5,940,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--|--------------------|--------------------|-------|
| | Improvements | Land | |
| 13-18 State St..... | \$375,000 | \$450,000 | 46:54 |
| 13-17 Pearl St..... | 475,000 | 425,000 | 53:47 |
| N. & S. E. Cor. State and Pearl Sts..... | 525,000 | 675,000 | 44:56 |
| 1-9 William St..... | 450,000 | 420,000 | 52:48 |
| 64-66 Wall St..... | 275,000 | 425,000 | 39:61 |
| 114-118 Liberty St..... | 365,000 | 235,000 | 61:39 |
| 35-39 Maiden Lane..... | 245,000 | 325,000 | 43:57 |
| 18-20 Frankfort St..... | 240,000 | 185,000 | 57:43 |
| | <u>\$2,950,000</u> | <u>\$3,140,000</u> | |

BUILDINGS TWELVE STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 52-54 Maiden Lane..... | \$225,000 | \$375,000 | 38:62 |
| 63 Maiden Lane..... | 110,000 | 190,000 | 37:63 |
| 1 Broadway..... | 700,000 | 1,300,000 | 35:65 |
| 10-12 Broadway..... | 200,000 | 450,000 | 31:69 |
| 52-56 Broadway..... | 800,000 | 2,050,000 | 28:72 |
| 84 Broadway..... | 275,000 | 1,700,000 | 14:86 |
| 174 Broadway..... | 60,000 | 365,000 | 14:86 |
| 180 Broadway..... | 100,000 | 360,000 | 22:78 |
| 198 Broadway..... | 100,000 | 325,000 | 24:76 |
| 261-264 Broadway..... | 450,000 | 1,050,000 | 30:70 |
| 271 Broadway..... | 105,000 | 360,000 | 23:77 |
| 74-78 William St..... | 400,000 | 700,000 | 36:64 |
| 30-32 Pine St..... | 210,000 | 520,000 | 28:72 |
| 68-70 Nassau St..... | 65,000 | 225,000 | 22:78 |
| | <u>\$3,800,000</u> | <u>\$9,970,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 47 West St..... | \$140,000 | \$85,000 | 62:38 |
| 23-25 South St..... | 400,000 | 150,000 | 73:27 |
| 78-80 Wall St..... | 200,000 | 300,000 | 40:60 |
| 82-88 Wall St..... | 260,000 | 340,000 | 43:57 |
| 50-52 Pine St..... | 200,000 | 210,000 | 49:51 |
| 95-97 Liberty St..... | 165,000 | 235,000 | 41:59 |
| 120-122 Liberty St..... | 265,000 | 179,900 | 60:40 |
| 137-139 Liberty St..... | 940,000 | 625,000 | 60:40 |
| 122-144 Greenwich St..... | 295,000 | 125,000 | 70:30 |
| 276 Greenwich St..... | 65,000 | 60,000 | 52:48 |
| 39-41 Cortlandt St..... | 275,000 | 300,000 | 48:52 |
| 12-16 John St..... | 150,000 | 200,000 | 43:57 |
| 49 John St..... | 300,000 | 350,000 | 46:54 |
| 47-49 Maiden Lane..... | 200,000 | 300,000 | 40:60 |
| 51-53 Maiden Lane..... | 250,000 | 280,000 | 47:53 |
| 56 Maiden Lane..... | 150,000 | 225,000 | 40:60 |
| 92 William St..... | 225,000 | 275,000 | 45:55 |
| 123-133 William St..... | 515,000 | 435,000 | 54:46 |
| 236-242 William St..... | 300,000 | 150,000 | 67:33 |
| 110-116 Nassau St..... | 400,000 | 450,000 | 47:53 |
| 81-83 Fulton St..... | 250,000 | 180,000 | 58:42 |
| 409 Pearl St..... | 360,000 | 90,000 | 80:20 |
| 9-15 Murray St..... | 360,000 | 350,000 | 51:49 |
| 71-73 Murray St..... | 185,000 | 65,000 | 74:26 |
| | <u>\$6,850,000</u> | <u>\$5,959,900</u> | |

BUILDINGS THIRTEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 63-65 Wall St..... | \$225,000 | \$400,000 | 36:64 |
| 27-29 Pine St..... | 225,000 | 550,000 | 29:71 |
| 34-36 Pine St..... | 300,000 | 525,000 | 36:64 |
| 66 Maiden Lane..... | 95,000 | 180,000 | 34:66 |
| 10-14 Beekman St..... | 260,000 | 500,000 | 34:66 |
| 53-65 Park Row..... | 450,000 | 1,500,000 | 23:77 |
| | <u>\$1,555,000</u> | <u>\$3,655,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 79-85 Wall St..... | \$225,000 | \$350,000 | 39:61 |
| 56-58 Pine St..... | 390,000 | 310,000 | 56:44 |
| 44½-46 Maiden Lane..... | 310,000 | 475,000 | 40:60 |
| 20-24 Vesey St..... | 375,000 | 375,000 | 50:50 |
| 253 Broadway..... | 900,000 | 1,025,000 | 47:53 |
| | <u>\$2,200,000</u> | <u>\$2,535,000</u> | |

BUILDINGS FOURTEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|------------------|--------------------|-------|
| | Improvements | Land | |
| 44-48 Cedar St..... | \$300,000 | \$500,000 | 38:62 |
| 135-137 Broadway..... | 350,000 | 1,250,000 | 22:78 |
| | <u>\$650,000</u> | <u>\$1,750,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 15-17 Beekman St..... | \$235,000 | \$200,000 | 54:46 |
| Frankfort St. (N. Y. Press)..... | 395,000 | 245,000 | 62:38 |
| 90-92 W. Broadway..... | 200,000 | 100,000 | 67:33 |
| | <u>\$830,000</u> | <u>\$545,000</u> | |

BUILDINGS FIFTEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 28-30 Nassau St..... | \$3,700,000 | \$6,300,000 | 37:63 |
| 35-39 Nassau St..... | 775,000 | 1,575,000 | 33:67 |
| 24-26 Cortlandt St..... | 590,000 | 1,325,000 | 31:69 |
| | <u>\$5,065,000</u> | <u>\$9,200,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 82-92 Beaver St..... | \$500,000 | \$400,000 | 56:44 |
| 68-70 William St..... | 460,000 | 600,000 | 43:57 |
| 216-218 William St..... | 390,000 | 110,000 | 78:22 |
| 9-17 Dey St..... | 800,000 | 875,000 | 48:52 |
| 9-13 Maiden Lane..... | 340,000 | 435,000 | 44:56 |
| 106-108 Fulton St..... | 245,000 | 205,000 | 55:45 |
| | <u>\$2,735,000</u> | <u>\$2,625,000</u> | |

BUILDINGS SIXTEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|------------|
| | Improvements | Land | |
| 24-28 Broad St..... | \$600,000 | \$1,250,000 | 22:68 |
| 32-36 Broad St..... | 950,000 | 1,550,000 | 38:62 |
| 32-34 Broadway..... | 350,000 | 600,000 | 37:63 |
| 160-164 Broadway..... | 600,000 | 1,125,000 | 35:65 |
| 39-42 Park Row..... | 400,000 | 1,100,000 | 27:73 |
| 71-73 Nassau St..... | 420,000 | 680,000 | 38.18:61.8 |
| | <u>\$3,320,000</u> | <u>\$6,305,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 5-11 Broadway..... | \$1,750,000 | \$1,500,000 | 54:46 |
| 22-30 Broadway..... | 1,550,000 | 1,700,000 | 48:52 |
| 256-257 Broadway..... | 375,000 | 550,000 | 41:49 |
| 63-65 Beaver St..... | 450,000 | 425,000 | 52:48 |
| 14-22 Cortlandt St..... | 1,175,000 | 1,225,000 | 48:52 |
| 98-105 William St..... | 960,000 | 940,000 | 51:49 |
| 135-141 William St..... | 300,000 | 200,000 | 60:40 |
| 57-61 John St..... | 415,000 | 260,000 | 62:38 |
| | <u>\$6,975,000</u> | <u>\$6,800,000</u> | |

BUILDINGS SEVENTEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 126-128 Broadway..... | \$425,000 | \$1,375,000 | 24:76 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|------------------|-------|
| | Improvements | Land | |
| 67-69 William St..... | \$390,000 | \$425,000 | 48:52 |
| 84-88 William St..... | 675,000 | 525,000 | 56:44 |
| | <u>\$1,065,000</u> | <u>\$950,000</u> | |

BUILDINGS EIGHTEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 49-51 Broadway..... | \$ 950,000 | \$1,900,000 | 33:67 |
| 66-70 Broadway..... | 1,400,000 | 2,650,000 | 35:65 |
| 86 Broadway..... | 150,000 | 650,000 | 19:81 |
| 166-172 Broadway..... | 850,000 | 1,975,000 | 30:70 |
| | <u>\$3,350,000</u> | <u>\$7,175,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 26-28 Beaver St..... | \$250,000 | \$150,000 | 63:37 |
| 28-30 Beaver St..... | 355,000 | 270,000 | 57:43 |
| 59-61 Pearl St..... | 366,500 | 93,500 | 80:20 |
| | <u>\$971,500</u> | <u>\$513,500</u> | |

BUILDINGS NINETEEN STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 141-147 Broadway..... | \$1,100,000 | \$1,850,000 | 37:63 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 11-13 William St..... | \$800,000 | \$875,000 | 48:52 |
| 27 William St..... | 1,150,000 | 1,150,000 | 50:50 |
| 154-162 Nassau St..... | 750,000 | 950,000 | 44:56 |
| | <u>\$2,700,000</u> | <u>\$2,975,000</u> | |

BUILDINGS TWENTY STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 72-74 Broadway..... | \$355,900 | \$1,125,000 | 24:76 |
| 27-33 Nassau St..... | 1,000,000 | 1,800,000 | 36:64 |
| | <u>\$1,355,000</u> | <u>\$2,925,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 46-52 Broad St..... | \$1,150,000 | \$1,100,000 | 51:49 |
| 50-54 William St..... | 640,000 | 810,000 | 44:56 |
| 15-19 Maiden Lane..... | 600,000 | 735,000 | 45:55 |
| 68-76 Maiden Lane..... | 550,000 | 500,000 | 52:48 |
| | <u>\$2,940,000</u> | <u>\$3,145,000</u> | |

BUILDINGS TWENTY-ONE STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------------|
| | Improvements | Land | |
| 100-106 Broadway..... | \$700,000 | \$1,725,000 | 29:71 |
| 20 Broad St..... | 1,150,000 | 1,850,000 | 38.33:61.67 |
| | <u>\$1,850,000</u> | <u>\$3,575,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|---------------------|-----------|
| | Improvements | Land | |
| 36-42 Broadway..... | \$2,200,000 | \$2,100,000 | 51:49 |
| 67-73 Broadway..... | 1,600,000 | 2,500,000 | 39:61 |
| 111 Broadway..... | 2,500,000 | 4,000,000 | 38.4:61.6 |
| 113-119 Broadway..... | 2,200,000 | 3,200,000 | 41:59 |
| 92-94 Liberty St..... | 500,000 | 700,000 | 41:59 |
| | <u>\$9,000,000</u> | <u>\$12,500,000</u> | |

BUILDINGS TWENTY-TWO STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|---------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 5-11 Nassau St..... | \$1,100,000 | \$2,900,000 | 28:72 |

GROUP B: PARCELS WHOSE TAXES SHOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 87-93 West St..... | \$1,750,000 | \$550,000 | 76:24 |

BUILDINGS TWENTY-THREE STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 58-60 Broadway..... | \$1,350,000 | \$1,650,000 | 45:55 |
| 8 Rector St..... | 2,050,000 | 900,000 | 69:31 |
| 2-6 Spruce St..... | 585,000 | 765,000 | 43:57 |
| | <u>\$3,985,000</u> | <u>\$3,315,000</u> | |

BUILDINGS TWENTY-FIVE STORIES IN HEIGHT

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 218-222 Broadway..... | \$550,000 | \$950,000 | 37:63 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED.

| Address | Assessed Values | | Ratio |
|------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 37-43 Wall St..... | \$1,025,000 | \$1,300,000 | 44:56 |
| 43-49 Exchange Pl..... | 1,150,000 | 750,000 | 61:39 |
| 13-21 Park Row..... | 1,265,000 | 1,365,000 | 48:52 |
| | <u>\$3,440,000</u> | <u>\$3,415,000</u> | |

BUILDINGS TWENTY-SIX STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 60-62 Wall St..... | \$1,175,000 | \$925,000 | 56:44 |
| 80 Maiden Lane..... | 2,300,000 | 1,200,000 | 66:34 |
| | <u>\$3,475,000</u> | <u>\$2,125,000</u> | |

BUILDINGS THIRTY STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 1 Nassau St..... | \$2,600,000 | \$3,200,000 | 45:55 |
| 53-57 Liberty St..... | 950,000 | 1,000,000 | 49:51 |
| | <u>\$3,550,000</u> | <u>\$4,200,000</u> | |

BUILDINGS THIRTY-TWO STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 9 Battery Place..... | \$1,725,000 | \$1,575,000 | 52:48 |
| 27-31 Broadway..... | 1,900,000 | 2,900,000 | 40:60 |
| 57-61 Broadway..... | 1,900,000 | 2,900,000 | 40:60 |
| | <u>\$5,525,000</u> | <u>\$7,375,000</u> | |

BUILDINGS THIRTY-THREE STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 165-167 Broadway..... | \$3,700,000 | \$2,925,000 | 59:41 |

BUILDINGS FORTY STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 149-163 Broadway..... | \$3,000,000 | \$4,000,000 | 43:57 |

BUILDINGS FIFTY-FOUR STORIES IN HEIGHT

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 227-237 Broadway..... | \$6,000,000 | \$2,800,000 | 68:32 |

UPPER EAST SIDE TENEMENT SECTION

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|-----------------|-------|
| | Improvements | Land | |
| 1968 Second Ave..... | \$8,500 | \$14,000 | 38:62 |
| 1990 Second Ave..... | 6,000 | 10,000 | 37:62 |
| | <u>\$14,500</u> | <u>\$24,000</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|-----------------|----------|-----------|
| | Improvements | Land | |
| 1933-35 First Ave..... | \$29,500 | \$22,500 | 57:43 |
| 1937-39 First Ave..... | 21,500 | 16,000 | 57:43 |
| 1941-43 First Ave..... | 21,500 | 16,000 | 57:43 |
| 1945-47 First Ave..... | 21,500 | 16,000 | 57:43 |
| 1949-51 First Ave..... | 29,500 | 22,500 | 57:43 |
| 1953 First Ave..... | 52,500 | 37,500 | 63:37 |
| 1957-9 First Ave..... | 27,000 | 18,000 | 59:41 |
| 1961 First Ave..... | 27,000 | 18,000 | 59:41 |
| 1963 First Ave..... | 35,000 | 25,000 | 58:42 |
| 1969 First Ave..... | 37,000 | 33,000 | 59:41 |
| 1922 Second Ave..... | 42,000 | 26,500 | 61.3:38.7 |
| 1924-6 Second Ave..... | 33,500 | 17,500 | 66:34 |
| 1928-30 Second Ave..... | 33,500 | 17,500 | 66:34 |
| 1932-4 Second Ave..... | 33,500 | 17,500 | 66:34 |
| 1936-8 Second Ave..... | 42,000 | 26,500 | 61.3:38.7 |
| 1946 Second Ave..... | 13,500 | 16,500 | 45:55 |
| 1948 Second Ave..... | 8,000 | 10,000 | 44:56 |
| 1950 Second Ave..... | 8,000 | 10,000 | 44:56 |
| 1952 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1954 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1956 Second Ave..... | 8,000 | 10,000 | 44:56 |
| 1958 Second Ave..... | 8,000 | 10,000 | 44:56 |
| 1960 Second Ave..... | 13,500 | 16,500 | 45:55 |
| 1970 Second Ave..... | 7,500 | 8,500 | 47:53 |
| 1972 Second Ave..... | 7,500 | 8,500 | 47:53 |
| 1974 Second Ave..... | 7,500 | 8,500 | 47:53 |
| 1976 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1978 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1980 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1982 Second Ave..... | 13,500 | 16,500 | 45:55 |
| 1984 Second Ave..... | 10,500 | 14,000 | 40:60 |
| 1986 Second Ave..... | 7,500 | 8,500 | 47:53 |
| 1988 Second Ave..... | 7,500 | 8,500 | 47:53 |
| 1992 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1994 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1996 Second Ave..... | 10,000 | 10,000 | 50:50 |
| 1998 Second Ave..... | 13,500 | 16,500 | 45:55 |
| 303 East 99th St..... | 26,000 | 7,500 | 78:22 |
| 305-7 East 99th St..... | 26,000 | 7,500 | 78:22 |
| 309 East 99th St..... | 26,000 | 7,500 | 78:22 |
| 311-13 East 99th St..... | 26,000 | 7,500 | 78:22 |
| 305 East 100th St..... | 27,500 | 9,500 | 64:36 |
| 306-8 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 307-9 East 100th St..... | 27,500 | 9,500 | 64:36 |
| 310-12 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 311 East 100th St..... | 27,500 | 9,500 | 64:36 |
| 313-15 East 100th St..... | 27,500 | 9,500 | 64:36 |
| 314-16 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 317 East 100th St..... | 27,500 | 9,500 | 64:36 |

UPPER EAST SIDE TENEMENT SECTION—Continued

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 318-20 East 100th St..... | \$33,000 | \$12,000 | 73:27 |
| 319 East 100th St..... | 14,000 | 6,000 | 70:30 |
| 321 East 100th St..... | 14,000 | 6,000 | 70:30 |
| 322-24 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 323 East 100th St..... | 14,000 | 6,000 | 70:30 |
| 325 East 100th St..... | 14,000 | 6,000 | 70:30 |
| 326-28 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 327 East 100th St..... | 21,000 | 9,000 | 70:30 |
| 329 East 100th St..... | 21,000 | 9,000 | 70:30 |
| 330-32 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 331 East 100th St..... | 21,000 | 9,000 | 70:30 |
| 333 East 100th St..... | 21,000 | 9,000 | 70:30 |
| 334-36 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 338-340 East 100th St..... | 33,000 | 12,000 | 73:27 |
| 302 East 101st St..... | 27,000 | 11,000 | 71:29 |
| 303 East 101st St..... | 9,000 | 7,000 | 56:44 |
| 304 East 101st St..... | 15,000 | 7,000 | 68:32 |
| 305 East 101st St..... | 8,000 | 7,000 | 53:47 |
| 306 East 101st St..... | 15,000 | 7,000 | 68:32 |
| 307 East 101st St..... | 8,000 | 7,000 | 53:47 |
| 308 East 101st St..... | 15,000 | 7,000 | 68:32 |
| 309 East 101st St..... | 8,000 | 7,000 | 53:47 |
| 310-12 East 101st St..... | 15,000 | 7,000 | 68:32 |
| 311 East 101st St..... | 8,000 | 7,000 | 53:47 |
| 313 East 101st St..... | 8,000 | 7,000 | 53:47 |
| 314-16 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 315 East 101st St..... | 16,000 | 7,000 | 70:30 |
| 317 East 101st St..... | 20,000 | 8,000 | 71:29 |
| 318-20 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 319 East 101st St..... | 19,500 | 8,000 | 71:29 |
| 321 East 101st St..... | 19,500 | 8,000 | 71:29 |
| 322-24 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 323 East 101st St..... | 19,500 | 8,000 | 71:29 |
| 325 East 101st St..... | 19,500 | 8,000 | 71:29 |
| 326-28 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 327 East 101st St..... | 19,500 | 8,000 | 71:29 |
| 329 East 101st St..... | 19,500 | 8,000 | 71:29 |
| 330 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 331-33 East 101st St..... | 27,500 | 9,500 | 74:26 |
| 332 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 334 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 335-37 East 101st St..... | 27,500 | 9,500 | 74:26 |
| 336 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 338-40 East 101st St..... | 25,500 | 9,500 | 74:26 |
| 339-41 East 101st St..... | 27,500 | 9,500 | 74:26 |
| 343-45 East 101st St..... | 27,500 | 9,500 | 74:26 |
| 302 East 102nd St..... | 11,000 | 7,000 | 61:39 |
| 303 East 102nd St..... | 10,000 | 6,000 | 62:38 |
| 304 East 102nd St..... | 11,000 | 7,000 | 61:39 |
| 305 East 102nd St..... | 26,000 | 10,500 | 71:29 |
| 306 East 102nd St..... | 13,000 | 7,000 | 65:35 |
| 307-9 East 102nd St..... | 26,000 | 10,500 | 71:29 |
| 308 East 102nd St..... | 11,000 | 7,000 | 61:39 |
| 310 East 102nd St..... | 11,000 | 7,000 | 61:39 |
| 311 East 102nd St..... | 26,000 | 10,500 | 71:29 |
| 313-15 East 102nd St..... | 26,000 | 10,500 | 71:29 |
| 317 East 102nd St..... | 26,000 | 10,500 | 71:29 |
| 319 East 102nd St..... | 26,000 | 10,500 | 71:29 |
| 320 East 102nd St..... | 11,500 | 7,000 | 62:38 |
| 322 East 102nd St..... | 10,500 | 7,000 | 60:40 |
| 324 East 102nd St..... | 10,500 | 7,000 | 60:40 |
| 326-28 East 102nd St..... | 25,500 | 10,500 | 71:29 |
| 330 East 102nd St..... | 25,500 | 10,500 | 71:29 |

UPPER EAST SIDE TENEMENT SECTION—*Concluded*

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|-------------------|-------------------|-------|
| | Improvements | Land | |
| 332-34 East 102nd St..... | \$25,500 | \$10,500 | 71:29 |
| 336 East 102nd St..... | 25,500 | 10,500 | 71:29 |
| 304 East 103rd St..... | 26,000 | 10,500 | 71:29 |
| 306-08 East 103rd St..... | 26,000 | 10,500 | 71:29 |
| 310 East 103rd St..... | 26,000 | 10,500 | 71:29 |
| 312-14 East 103rd St..... | 26,000 | 10,500 | 71:29 |
| 316-18 East 103rd St..... | 26,000 | 10,500 | 71:29 |
| 320 East 103rd St..... | 26,000 | 10,500 | 71:29 |
| | <hr/> \$2,521,000 | <hr/> \$1,315,500 | |

RIVINGTON STREET SECTION

(Standard Composite Ratio: 38.34 : 61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 54 Rivington Street..... | \$14,000 | \$31,000 | 31:69 |
| 56 Rivington Street..... | 2,000 | 16,000 | 11:89 |
| 62 Rivington Street..... | 4,000 | 16,000 | 20:80 |
| 64 Rivington Street..... | 9,000 | 16,000 | 36:64 |
| 70 Rivington Street..... | 8,000 | 30,000 | 21:79 |
| 72 Rivington Street..... | 4,000 | 16,000 | 20:80 |
| 74 Rivington Street..... | 4,000 | 16,000 | 20:80 |
| 76 Rivington Street..... | 5,000 | 16,000 | 24:76 |
| 88 Rivington Street..... | 9,000 | 16,000 | 31:69 |
| 90 Rivington Street..... | 9,000 | 20,000 | 31:69 |
| 92 Rivington Street..... | 10,000 | 19,000 | 34:66 |
| 98 Rivington Street..... | 13,000 | 26,000 | 33:67 |
| 112 Rivington Street..... | 7,000 | 18,000 | 28:72 |
| 126 Rivington Street..... | 3,000 | 16,000 | 16:84 |
| 130-38 Rivington Street..... | 30,000 | 58,000 | 34:66 |
| 134 Rivington Street..... | 4,000 | 18,000 | 18:82 |
| 144 Rivington Street..... | 12,000 | 18,000 | 31:69 |
| 167 Stanton Street..... | 2,000 | 11,000 | 15:85 |
| 97 Stanton Street..... | 6,000 | 18,000 | 25:75 |
| 99 Stanton Street..... | 5,000 | 17,000 | 23:77 |
| 113 Stanton Street..... | 7,000 | 20,000 | 26:74 |
| 123 Stanton Street..... | 9,000 | 19,000 | 32:68 |
| 125 Stanton Street..... | 9,000 | 19,000 | 32:68 |
| 127 Stanton Street..... | 7,000 | 19,000 | 27:73 |
| 129-31 Stanton Street..... | 10,000 | 20,000 | 33:67 |
| 143 Stanton Street..... | 1,500 | 14,000 | 10:90 |
| 145 Stanton Street..... | 1,000 | 12,000 | 8:92 |
| 196 Eldridge Street..... | 10,000 | 20,000 | 33:67 |
| 198 Eldridge Street..... | 10,000 | 20,000 | 33:67 |
| 202 Eldridge Street..... | 12,000 | 20,000 | 37:63 |
| 208 Eldridge Street..... | 11,500 | 20,500 | 34:66 |
| 210 Eldridge Street..... | 4,000 | 23,000 | 38:62 |
| 218 Eldridge Street..... | 9,500 | 20,500 | 32:68 |
| 220 Eldridge Street..... | 9,500 | 20,500 | 32:68 |
| 152 Allen Street..... | 10,000 | 19,000 | 34:66 |
| 154 Allen Street..... | 10,000 | 19,000 | 34:66 |
| 165 Allen Street..... | 3,000 | 17,000 | 15:85 |
| 167 Allen Street..... | 6,000 | 17,000 | 26:74 |
| 170 Allen Street..... | 10,000 | 19,000 | 34:66 |
| 172 Allen Street..... | 10,000 | 19,000 | 34:66 |
| 173 Allen Street..... | 3,000 | 17,000 | 15:85 |
| 175 Allen Street..... | 1,000 | 14,000 | 7:93 |
| 177 Allen Street..... | 8,000 | 21,000 | 28:72 |
| 146 Orchard Street..... | 7,000 | 22,500 | 24:76 |
| 148 Orchard Street..... | 6,000 | 22,000 | 21:79 |
| 150 Orchard Street..... | 6,000 | 22,000 | 21:79 |
| 152 Orchard Street..... | 6,000 | 22,000 | 21:79 |
| 154 Orchard Street..... | 6,000 | 22,000 | 21:79 |
| 156 Orchard Street..... | 6,500 | 22,000 | 23:77 |
| 158 Orchard Street..... | 6,500 | 22,500 | 22:78 |
| 160 Orchard Street..... | 6,500 | 21,500 | 23:77 |
| 162 Orchard Street..... | 6,500 | 22,000 | 23:77 |
| 168-70 Orchard Street..... | 25,000 | 45,000 | 36:64 |
| 135 Ludlow Street..... | 500 | 3,500 | 12:88 |
| 136 Ludlow Street..... | 5,000 | 19,000 | 21:79 |
| 137 Ludlow Street..... | 12,000 | 23,000 | 34:66 |
| 144 Ludlow Street..... | 12,000 | 23,000 | 34:66 |
| 145 Ludlow Street..... | 4,000 | 15,000 | 21:79 |
| 146 Ludlow Street..... | 12,000 | 23,000 | 34:66 |
| 147 Ludlow Street..... | 4,000 | 15,000 | 21:79 |

RIVINGTON STREET SECTION—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED.

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 148 Ludlow St..... | \$10,000 | \$23,000 | 30:70 |
| 149 Ludlow St..... | 15,000 | 23,000 | 18:82 |
| 150 Ludlow St..... | 10,000 | 23,000 | 30:70 |
| 151 Ludlow St..... | 15,000 | 23,000 | 18:82 |
| 152 Ludlow St..... | 7,000 | 23,000 | 23:77 |
| 154 Ludlow St..... | 7,000 | 23,000 | 23:77 |
| 155 Ludlow St..... | 14,000 | 23,000 | 38:62 |
| 156 Ludlow St..... | 7,000 | 23,000 | 23:77 |
| 157 Ludlow St..... | 14,000 | 23,000 | 38:62 |
| 158 Ludlow St..... | 7,000 | 23,000 | 23:77 |
| 159 Ludlow St..... | 5,000 | 12,000 | 29:71 |
| 160 Ludlow St..... | 20,000 | 35,000 | 36:64 |
| 139-41 Ludlow St..... | 5,000 | 46,000 | 10:90 |
| 132 Essex St..... | 30,000 | 60,000 | 33:67 |
| 136 Essex St..... | 10,000 | 25,000 | 29:71 |
| 137 Essex St..... | 8,500 | 22,500 | 27:73 |
| 138 Essex St..... | 10,000 | 25,000 | 29:71 |
| 139 Essex St..... | 13,500 | 22,500 | 37:63 |
| 140 Essex St..... | 10,000 | 25,000 | 29:71 |
| 141 Essex St..... | 13,500 | 22,500 | 37:63 |
| 142 Essex St..... | 9,000 | 25,000 | 26:74 |
| 143 Essex St..... | 13,500 | 22,500 | 37:63 |
| 144 Essex St..... | 9,000 | 25,000 | 26:74 |
| 145 Essex St..... | 13,500 | 22,500 | 36:64 |
| 146 Essex St..... | 9,500 | 25,000 | 28:72 |
| 147 Essex St..... | 12,500 | 22,500 | 36:64 |
| 148 Essex St..... | 11,500 | 25,000 | 32:68 |
| 150 Essex St..... | 7,000 | 25,000 | 22:78 |
| 152 Essex St..... | 5,000 | 25,000 | 17:83 |
| 153 Essex St..... | 8,000 | 18,000 | 31:69 |
| 155 Essex St..... | 7,000 | 18,000 | 28:72 |
| 157 Essex St..... | 10,000 | 27,000 | 27:73 |
| 135 Norfolk St..... | 13,500 | 24,000 | 36:64 |
| 136 Norfolk St..... | 10,000 | 24,000 | 29:71 |
| 137 Norfolk St..... | 13,500 | 24,000 | 36:64 |
| 138 Norfolk St..... | 10,000 | 24,000 | 29:71 |
| 139 Norfolk St..... | 13,500 | 24,000 | 36:64 |
| 140 Norfolk St..... | 7,000 | 24,000 | 23:77 |
| 141 Norfolk St..... | 13,500 | 23,500 | 36:64 |
| 142 Norfolk St..... | 10,500 | 23,500 | 31:69 |
| 143 Norfolk St..... | 13,500 | 23,500 | 36:64 |
| 144 Norfolk St..... | 7,500 | 23,500 | 24:76 |
| 145 Norfolk St..... | 7,500 | 23,500 | 24:76 |
| 146 Norfolk St..... | 7,500 | 23,500 | 24:76 |
| 148 Norfolk St..... | 8,500 | 23,500 | 27:73 |
| 150 Norfolk St..... | 8,500 | 23,500 | 27:73 |
| 157 Norfolk St..... | 5,500 | 21,500 | 20:80 |
| 159 Norfolk St..... | 6,500 | 15,500 | 30:70 |
| 125 Suffolk St..... | 8,000 | 24,000 | 25:75 |
| 127 Suffolk St..... | 8,000 | 24,000 | 25:75 |
| 129 Suffolk St..... | 8,000 | 24,000 | 25:75 |
| 131 Suffolk St..... | 9,000 | 24,000 | 27:73 |
| 133 Suffolk St..... | 10,000 | 24,000 | 29:71 |
| 135 Suffolk St..... | 10,000 | 24,000 | 29:71 |
| | \$1,020,000 | \$2,729,500 | |

RIVINGTON STREET SECTION—Concluded
GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|--------------------|--------------------|-------------|
| | Improvements | Land | |
| 66-68 Rivington St..... | \$39,000 | \$43,000 | 48:52 |
| 86 Rivington St..... | 21,000 | 32,000 | 40:60 |
| 94-96 Rivington St..... | 31,000 | 42,000 | 42:58 |
| 100 Rivington St..... | 40,000 | 50,000 | 44:56 |
| 132 Rivington St..... | 31,000 | 42,000 | 42:58 |
| 136-38 Rivington St..... | 32,000 | 40,000 | 44:56 |
| 146 Rivington St..... | 28,000 | 42,000 | 40:60 |
| 79 Stanton St..... | 13,000 | 19,000 | 41:59 |
| 81 Stanton St..... | 13,000 | 19,000 | 41:59 |
| 83 Stanton St..... | 13,000 | 19,000 | 41:59 |
| 85 Stanton St..... | 13,000 | 19,000 | 41:59 |
| 87 Stanton St..... | 20,000 | 32,000 | 38.46:61.54 |
| 101-3 Stanton St..... | 20,000 | 33,000 | 48:62 |
| 121 Stanton St..... | 20,000 | 28,500 | 41:59 |
| 147 Stanton St..... | 17,000 | 23,000 | 42.5:57.5 |
| 200 Eldridge St..... | 13,000 | 20,000 | 40:60 |
| 204-6 Eldridge St..... | 29,000 | 41,000 | 41:59 |
| 212 Eldridge St..... | 7,000 | 11,000 | 38.9:61.1 |
| 214-16 Eldridge St..... | 24,000 | 26,000 | 48:52 |
| 151-3 Allen St..... | 27,000 | 27,000 | 50:50 |
| 156 Allen St..... | 13,000 | 16,000 | 45:55 |
| 158 Allen St..... | 13,000 | 16,000 | 45:55 |
| 157-9 Allen St..... | 30,000 | 28,000 | 52:48 |
| 160 Allen St..... | 13,000 | 16,000 | 45:55 |
| 161 Allen St..... | 20,000 | 17,000 | 54:46 |
| 162 Allen St..... | 13,000 | 16,000 | 45:55 |
| 163 Allen St..... | 13,000 | 17,000 | 43:57 |
| 164 Allen St..... | 13,000 | 16,000 | 45:55 |
| 166 Allen St..... | 13,000 | 16,000 | 45:55 |
| 169 Allen St..... | 14,000 | 17,000 | 45:55 |
| 171 Allen St..... | 14,000 | 17,000 | 45:55 |
| 141-43 Orchard St..... | 40,000 | 50,000 | 44:56 |
| 145 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 147 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 149 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 151 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 153 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 155 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 157 Orchard St..... | 13,500 | 21,500 | 38.6:61.4 |
| 159 Orchard St..... | 17,000 | 26,000 | 40:60 |
| 161 Orchard St..... | 17,000 | 26,000 | 40:60 |
| 163 Orchard St..... | 14,500 | 22,500 | 39:61 |
| 164 Orchard St..... | 17,000 | 22,000 | 44:56 |
| 165 Orchard St..... | 14,500 | 22,500 | 39:61 |
| 166 Orchard St..... | 17,000 | 22,000 | 44:56 |
| 138-40 Orchard St..... | 30,000 | 45,000 | 40:60 |
| 142 Orchard St..... | 15,000 | 23,000 | 40:60 |
| 143 Orchard St..... | 24,000 | 33,000 | 42:58 |
| 147 Orchard St..... | 16,500 | 23,500 | 43:57 |
| 149 Orchard St..... | 16,500 | 23,500 | 43:57 |
| 151 Orchard St..... | 16,500 | 23,500 | 43:57 |
| 152 Orchard St..... | 15,500 | 23,500 | 40:60 |
| 153 Orchard St..... | 16,500 | 23,500 | 43:57 |
| 154 Orchard St..... | 15,500 | 23,500 | 40:60 |
| 156-58 Orchard St..... | 28,000 | 43,000 | 39:61 |
| 123 Suffolk St..... | 13,500 | 20,000 | 40:60 |
| 137 Suffolk St..... | 17,000 | 24,000 | 41:59 |
| 139 Suffolk St..... | 16,500 | 24,000 | 41:59 |
| 147-49 Suffolk St..... | 31,000 | 45,000 | 41:59 |
| | \$1,123,500 | \$1,540,000 | |

HOUSTON STREET SECTION

(Standard Composite Ratio: 33.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|--------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 4 First Ave..... | \$8,000 | \$20,000 | 29:71 |
| 6 First Ave..... | 8,000 | 20,000 | 29:71 |
| 12 First Ave..... | 10,000 | 31,000 | 24:76 |
| 14 First Ave..... | 12,000 | 26,000 | 32:68 |
| 16 First Ave..... | 7,000 | 20,000 | 26:74 |
| 22 First Ave..... | 4,000 | 20,000 | 17:83 |
| 32 First Ave..... | 16,000 | 27,000 | 37:63 |
| 34 First Ave..... | 8,000 | 17,000 | 32:68 |
| 36 First Ave..... | 9,000 | 23,000 | 28:72 |
| 38 First Ave..... | 10,000 | 22,000 | 31:69 |
| 40 First Ave..... | 5,000 | 14,000 | 26:74 |
| 42 First Ave..... | 8,000 | 19,000 | 30:70 |
| 44 First Ave..... | 8,000 | 19,000 | 30:70 |
| 46 First Ave..... | 12,000 | 30,000 | 29:71 |
| 1-3 Avenue A..... | 15,000 | 30,000 | 33:67 |
| 5 Avenue A..... | 15,000 | 35,000 | 31:69 |
| 9 Avenue A..... | 7,500 | 14,500 | 27:73 |
| 13 Avenue A..... | 5,500 | 13,500 | 22:78 |
| 15 Avenue A..... | 4,000 | 14,000 | 29:71 |
| 17 Avenue A..... | 4,000 | 11,000 | 34:66 |
| 23 Avenue A..... | 4,000 | 11,000 | 30:70 |
| 29 Avenue A..... | 8,000 | 21,000 | 20:80 |
| 33 Avenue A..... | 9,000 | 21,000 | 25:75 |
| 35 Avenue A..... | 9,000 | 21,000 | 25:75 |
| 37 Avenue A..... | 7,000 | 21,000 | 30:70 |
| 39 Avenue A..... | 7,000 | 21,000 | 30:70 |
| 41 Avenue A..... | 15,000 | 20,000 | 28:72 |
| 194 East Houston St..... | 5,000 | 10,000 | 33:67 |
| 208 East Houston St..... | 10,000 | 17,000 | 37:63 |
| 222 East Houston St..... | 5,000 | 10,000 | 33:67 |
| 224 East Houston St..... | 5,000 | 9,500 | 34:66 |
| 226 East Houston St..... | 4,800 | 9,200 | 34:66 |
| 228 East Houston St..... | 5,000 | 9,000 | 35:64 |
| 78 East 1st St..... | 7,000 | 17,000 | 29:71 |
| 81 East 1st St..... | 1,000 | 7,000 | 13:87 |
| 83 East 1st St..... | 1,000 | 7,000 | 13:87 |
| 89 East 1st St..... | 3,000 | 6,000 | 33:67 |
| 91 East 1st St..... | 3,000 | 6,000 | 33:67 |
| 98½ East 1st St..... | 3,000 | 15,000 | 17:83 |
| 100 East 1st St..... | 6,000 | 15,000 | 29:71 |
| 102 East 1st St..... | 6,000 | 15,000 | 29:71 |
| 104 East 1st St..... | 5,000 | 12,000 | 29:71 |
| 106 East 1st St..... | 5,000 | 12,000 | 29:71 |
| 118 East 1st St..... | 1,000 | 15,000 | 6:94 |
| 105 East 2nd St..... | 5,000 | 13,000 | 28:72 |
| 107 East 2nd St..... | 10,000 | 18,000 | 36:64 |
| 109 East 2nd St..... | 10,000 | 18,000 | 36:64 |
| 111 East 2nd St..... | 8,000 | 18,000 | 25:75 |
| 113 East 2nd St..... | 10,000 | 18,000 | 36:64 |
| 115 East 2nd St..... | 16,000 | 13,000 | 32:68 |
| 104 East 3rd St..... | 5,000 | 9,000 | 36:64 |
| 106 East 3rd St..... | 6,000 | 13,000 | 32:68 |
| 108 East 3rd St..... | 6,000 | 16,000 | 24:76 |
| 110 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 112 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 114 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 116 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 118 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 120 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 122 East 3rd St..... | 5,000 | 16,000 | 24:76 |

HOUSTON STREET SECTION—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|------------------|--------------------|-------|
| | Improvements | Land | |
| 124 East 3rd St..... | \$5,000 | \$16,000 | 24:76 |
| 126 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 128 East 3rd St..... | 5,000 | 16,000 | 24:76 |
| 130 East 3rd St..... | 5,000 | 18,000 | 22:78 |
| 132 East 3rd St..... | 5,000 | 18,000 | 22:78 |
| 134 East 3rd St..... | 5,000 | 18,000 | 22:78 |
| 136 East 3rd St..... | 5,000 | 18,000 | 22:78 |
| 138 East 3rd St..... | 5,000 | 18,000 | 22:78 |
| 140 East 3rd St..... | 2,000 | 12,000 | 14:86 |
| | \$463,803 | \$1,151,700 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|------------------|------------------|-------------|
| | Improvements | Land | |
| 8-10 First Ave..... | \$37,000 | \$53,000 | 41:59 |
| 18 First Ave..... | 30,000 | 40,000 | 43:57 |
| 26 First Ave..... | 37,000 | 44,000 | 46:54 |
| 180-84 E. Houston St..... | 45,000 | 50,000 | 47:53 |
| 196 E. Houston St..... | 5,000 | 8,000 | 38.46:61.54 |
| 198 E. Houston St..... | 12,000 | 19,000 | 41:59 |
| 200 E. Houston St..... | 12,000 | 18,500 | 40:60 |
| 202 E. Houston St..... | 12,000 | 18,000 | 40:60 |
| 206 E. Houston St..... | 11,500 | 17,500 | 40:60 |
| 214-18 E. Houston St..... | 2,500 | 32,000 | 44:56 |
| 220 E. Houston St..... | 10,000 | 15,000 | 40:60 |
| 80-2 E. First St..... | 33,000 | 32,000 | 51:49 |
| 90 E. First St..... | 32,000 | 33,000 | 49:51 |
| 94 E. First St..... | 32,000 | 33,000 | 49:51 |
| 98 E. First St..... | 32,000 | 33,000 | 49:51 |
| 110-12 E. First St..... | 33,000 | 29,000 | 53:47 |
| 114-16 E. First St..... | 31,000 | 29,000 | 52:48 |
| 103 East 2nd St..... | 11,000 | 16,000 | 41:59 |
| 104-6 East 2nd St..... | 35,000 | 50,000 | 41:59 |
| 110 East 2nd St..... | 35,000 | 36,000 | 49:51 |
| 112 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 114 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 116 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 117-19 East 2nd St..... | 30,000 | 30,000 | 50:50 |
| 120 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 122 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 124 East 2d St..... | 25,000 | 21,000 | 54:46 |
| 126 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 128 East 2nd St..... | 25,000 | 21,000 | 54:46 |
| 132 East 2nd St..... | 31,500 | 31,500 | 50:50 |
| 136 East 2nd St..... | 31,000 | 31,000 | 50:50 |
| | \$780,500 | \$866,500 | |

ELEVATOR APARTMENT SECTION

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED
None.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---|--------------------|--------------------|-------|
| | Improvements | Land | |
| 4185 Broadway..... | \$185,000 | \$95,000 | 66:34 |
| 4197 Broadway..... | 200,000 | 105,000 | 66:34 |
| 4221 Broadway..... | 175,000 | 100,000 | 64:36 |
| 4233-39 Broadway..... | 149,000 | 96,000 | 71:29 |
| 4241 Broadway..... | 170,000 | 100,000 | 63:37 |
| 717 West 177th St..... | 119,000 | 41,000 | 74:26 |
| 701 West 178th St..... | 150,000 | 80,000 | 65:35 |
| 718 West 178th St..... | 114,000 | 41,000 | 74:26 |
| 825 West 178th St..... | 118,500 | 31,500 | 79:21 |
| 830 West 179th St..... | 118,500 | 31,500 | 79:21 |
| 725 West 180th St..... | 194,000 | 39,000 | 71:29 |
| 804 West 180th St..... | 125,000 | 45,000 | 74:26 |
| 720 West 181st St..... | 125,000 | 60,000 | 68:32 |
| 728 West 181st St..... | 135,000 | 60,000 | 69:31 |
| 736 West 181st St..... | 142,000 | 63,000 | 69:31 |
| S.W.C. 181st St., bet. Pinehurst & Northern Ave. (Comfort Realty Co.)..... | 155,000 | 60,000 | 70:30 |
| S.E.C. 181st St., bet. Pinehurst & Northern Ave. (Ft. View Const. Co.)..... | 143,000 | 52,000 | 73:27 |
| S.E.C. Ft. Washington Ave. & 180th St.... | 135,000 | 65,000 | 67:33 |
| 454 Ft. Washington Ave..... | 305,000 | 135,000 | 69:31 |
| N.E.C. Ft. Washington Ave. & 180th St.... | 175,000 | 80,000 | 69:31 |
| N.W.C. Ft. Washington Ave. & 177th St.... | 153,000 | 67,000 | 70:30 |
| S.W.C. Ft. Washington Ave. & 178th St.... | 153,000 | 67,000 | 70:30 |
| S.W.C. Ft. Washington Ave. & 179th St.... | 130,000 | 60,000 | 68:32 |
| N.W.C. Ft. Washington Ave. & 179th St.... | 143,000 | 65,000 | 61:31 |
| S.W.C. Ft. Washington Ave. & 180th St.... | 141,000 | 64,000 | 68:32 |
| 447 Ft. Washington Ave..... | 134,000 | 66,000 | 67:33 |
| — Ft. Washington Ave..... | 91,000 | 49,000 | 65:35 |
| — Ft. Washington Ave..... | 135,000 | 72,000 | 65:35 |
| N.W.C. Pinehurst Ave. & 177th St..... | 147,000 | 48,000 | 75:25 |
| S.W.C. Pinehurst Ave. & 178th St..... | 147,000 | 48,000 | 75:25 |
| S.E.C. Pinehurst Ave. & 179th St..... | 122,000 | 43,000 | 74:26 |
| N.E.C. Pinehurst Ave. & 179th St..... | 125,000 | 45,000 | 74:26 |
| S.E.C. Pinehurst Ave. & 181st St..... | 163,000 | 67,000 | 71:29 |
| S.E.C. Pinehurst Ave. & 180th St..... | 124,000 | 36,000 | 75:25 |
| N.E.C. Pinehurst Ave. & 179th St..... | 124,000 | 36,000 | 75:25 |
| | <u>\$5,165,000</u> | <u>\$2,213,000</u> | |

WALK-UP APARTMENT SECTION

(Standard Composite Ratio: 33.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

None.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| — Audubon Ave..... | \$48,000 | \$27,000 | 64:36 |
| 185 Audubon Ave..... | 53,500 | 33,500 | 62:38 |
| 189 Audubon Ave..... | 21,000 | 14,000 | 60:40 |
| 199-209 Audubon Ave..... | 43,000 | 33,000 | 56:44 |
| 247-51 Audubon Ave..... | 128,000 | 62,000 | 67:33 |
| 255 Audubon Ave..... | 17,500 | 21,500 | 56:44 |
| 503-5 West 174th St..... | 29,000 | 14,000 | 67:33 |
| 509 West 174th St..... | 43,000 | 21,000 | 67:33 |
| 557-61 West 174th St..... | 60,000 | 32,000 | 65:35 |
| 503-5 West 175th St..... | 28,000 | 17,000 | 62:38 |
| 507-9 West 175th St..... | 28,000 | 17,000 | 62:38 |
| 511-13 West 175th St..... | 28,000 | 17,000 | 62:38 |
| 515-17 West 175th St..... | 28,000 | 17,000 | 62:38 |
| 516-18 West 175th St..... | 25,000 | 14,000 | 64:36 |
| 520 West 175th St..... | 25,000 | 14,000 | 64:36 |
| 521 West 175th St..... | 31,000 | 19,000 | 62:38 |
| 502 West 176th St..... | 27,000 | 14,000 | 66:34 |
| 503 West 176th St..... | 26,500 | 13,500 | 67:33 |
| 505-7 West 176th St..... | 26,500 | 13,500 | 67:33 |
| 506 West 176th St..... | 27,000 | 14,000 | 66:34 |
| 509-11 West 176th St..... | 26,500 | 13,500 | 67:33 |
| 510 West 176th St..... | 27,000 | 14,000 | 66:34 |
| 513-15 West 176th St..... | 26,500 | 13,500 | 67:33 |
| 514 West 176th St..... | 27,000 | 14,000 | 66:34 |
| 574-80 West 176th St..... | 84,000 | 42,000 | 67:33 |
| 502-4 West 177th St..... | 26,500 | 13,500 | 67:33 |
| 503-17 West 177th St..... | 106,000 | 54,000 | 66:34 |
| 506-8 West 177th St..... | 26,500 | 13,500 | 67:33 |
| 510-12 West 177th St..... | 26,500 | 13,500 | 67:33 |
| 514-16 West 177th St..... | 26,500 | 13,500 | 67:33 |
| 575-87 West 177th St..... | 86,000 | 56,000 | 63:37 |
| 510-12 West 178th St..... | 25,000 | 19,000 | 57:43 |
| 534-36 West 178th St..... | 38,000 | 30,000 | 56:44 |
| 586-90 West 178th St..... | 48,000 | 32,000 | 60:40 |
| 592-96 West 178th St..... | 48,000 | 32,000 | 60:40 |
| 2300 Amsterdam Ave..... | 36,000 | 31,000 | 55:45 |
| 2304-6 Amsterdam Ave..... | 29,000 | 24,000 | 55:45 |
| 2364 Amsterdam Ave..... | 23,000 | 20,000 | 53:47 |
| 2366 Amsterdam Ave..... | 23,000 | 20,000 | 53:47 |
| 1340-2 St. Nicholas Ave..... | 29,000 | 31,000 | 48:52 |
| 1344-6 St. Nicholas Ave..... | 24,000 | 24,000 | 50:50 |
| 1348-50 St. Nicholas Ave..... | 24,000 | 24,000 | 50:50 |
| 1352-4 St. Nicholas Ave..... | 24,000 | 24,000 | 50:50 |
| 1356 St. Nicholas Ave..... | 29,000 | 34,000 | 46:54 |
| | \$1,632,000 | \$1,034,000 | |

RIVERSIDE DRIVE SECTION

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Owner or Occupant | Assessed Values | | Ratio |
|---------|-------------------------|-----------------|-------------|-----------|
| | | Improvements | Land | |
| .. | C. M. Schwab..... | \$650,000 | \$1,050,000 | 38.2:61.8 |
| 60 | A. R. Barbary..... | 21,000 | 35,000 | 37.5:62.5 |
| 64 | J. L. Miller..... | 16,000 | 27,000 | 37.2:62.8 |
| 71 | Edgar Lehman..... | 15,000 | 25,000 | 37.5:62.5 |
| 73 | Est. L. Lewisohn..... | 15,000 | 25,000 | 37.5:62.5 |
| 77 | M. L. Williams..... | 14,000 | 24,000 | 36.9:63.1 |
| 95 | T. Simon..... | 14,000 | 24,000 | 36.9:63.1 |
| 96 | Jas. Richards..... | 12,000 | 20,000 | 37.5:62.5 |
| 97 | Wm. H. Gentzlinger..... | 12,000 | 20,000 | 37.5:62.5 |
| | | \$769,000 | \$1,250,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Owner or Occupant | Assessed Values | | Ratio |
|---------|----------------------------------|-----------------|-------------|-----------|
| | | Improvements | Land | |
| 1 | L. S. F. Prentiss..... | \$53,000 | \$57,000 | 48:52 |
| 3 | Wm. Guggenheim..... | 42,000 | 53,000 | 44:56 |
| 4 | Angir M. Booth..... | 47,000 | 53,000 | 47:53 |
| 23 | S. J. Hull..... | 28,000 | 30,000 | 48:52 |
| 24 | Geo. C. Nickerson..... | 28,000 | 30,000 | 48:52 |
| 31 | J. Harvey and Chas. S. Neel..... | 36,000 | 42,000 | 46.2:53.8 |
| 32 | Sarah L. Shanley..... | 32,000 | 28,000 | 53.3:46.7 |
| 33 | T. C. Flynn..... | 32,000 | 29,000 | 52.5:47.5 |
| 34 | F. F. White..... | 34,000 | 30,000 | 53.1:46.9 |
| 35 | Wesley Thorn..... | 24,000 | 20,000 | 54.5:45.5 |
| 36 | Elsie Boyd..... | 25,000 | 22,000 | 53.2:46.8 |
| 37 | H. Blatchford..... | 23,000 | 22,000 | 51.1:48.9 |
| 38 | Mary Ehrmann..... | 25,000 | 20,000 | 55.5:44.5 |
| 39 | H. Fisk..... | 33,000 | 45,000 | 42.3:57.7 |
| 40 | M. D. Brill..... | 33,000 | 37,000 | 47.1:52.9 |
| 41 | F. and F. L. Humphreys..... | 25,000 | 24,000 | 51:49 |
| 42 | W. L. Brown..... | 40,000 | 40,000 | 50:50 |
| 43 | Clarence True..... | 22,000 | 20,000 | 52.4:47.6 |
| 45 | A. E. Pelham..... | 18,000 | 24,000 | 42.9:57.1 |
| 51 | Alice R. Hall..... | 35,000 | 35,000 | 50:50 |
| 61 | S. E. Miller..... | 13,500 | 17,500 | 44:56 |
| 62 | D. Purcell, et al..... | 14,000 | 18,000 | 44:56 |
| 63 | Nora E. P. Bergman..... | 15,000 | 21,000 | 42:58 |
| 72 | Jno. L. Scannell..... | 11,000 | 17,000 | 39:61 |
| 74 | H. G. Atwater..... | 16,000 | 24,000 | 40:60 |
| 75 | Louis Newman..... | 23,000 | 27,000 | 46:54 |
| 76 | Sophie M. Edwards..... | 17,000 | 27,000 | 39:61 |
| 78 | Julie W. Leach..... | 24,000 | 28,000 | 46:54 |
| 80 | Frieda Armond..... | 25,000 | 33,000 | 43:57 |
| 81 | John B. Manning..... | 19,000 | 21,000 | 48:52 |
| 82 | Isabel de F. Collron..... | 20,000 | 23,000 | 46:54 |
| 83 | Harrison B. Moore..... | 20,000 | 23,000 | 46:54 |
| 84 | Delos McCurdy, Trustee..... | 21,000 | 22,000 | 49:51 |
| 85 | Hester J. Morton..... | 20,000 | 21,000 | 49:51 |
| 86 | Grace Carroll..... | 28,000 | 35,000 | 44:56 |
| 90 | Josephine L. Biedler..... | 22,000 | 33,000 | 40:60 |
| 91 | Sarah E. Knapp..... | 21,000 | 22,000 | 49:51 |
| 92 | Met. Imp. Co..... | 19,500 | 27,000 | 42:58 |
| 93 | C. M. Higgins..... | 20,500 | 24,000 | 46:54 |
| 94 | Eliza M. Pelgram..... | 19,500 | 25,000 | 44:56 |
| 98 | Jane A. Goodman..... | 17,000 | 23,000 | 43:57 |
| 99 | Anna A. Pollack..... | 20,000 | 30,000 | 40:60 |
| | | \$1,061,000 | \$1,202,500 | |

FIFTH AVENUE SECTION

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Owner or Occupant | Assessed Values | | Ratio |
|---------|------------------------------|-----------------|-------------|-------------|
| | | Improvements | Land | |
| ... | Louisa M. Gerry..... | \$200,000 | \$1,200,000 | 14:86 |
| 800 | Helen C. Bostwick..... | 65,000 | 335,000 | 16:84 |
| 801 | A. C. Bostwick..... | 25,000 | 175,000 | 12:88 |
| 802 | A. C. Bostwick..... | 25,000 | 175,000 | 12:88 |
| 803 | George R. Fearing..... | 55,000 | 200,000 | 22:78 |
| 804 | W. E. Roosevelt..... | 20,000 | 220,000 | 8:92 |
| 805-7 | E. L. Winthrop..... | 60,000 | 720,000 | 8:92 |
| 810 | Geo. Amsinck..... | 70,000 | 295,000 | 19:81 |
| 811 | W. F. Loring..... | 20,000 | 180,000 | 14:86 |
| 812 | Clara L. McMurtry..... | 38,000 | 202,000 | 16:84 |
| 813 | Hugh J. Chisholm..... | 85,000 | 160,000 | 35:65 |
| 814 | Thos. Rutter..... | 35,000 | 175,000 | 17:83 |
| 815 | G. G. Lake..... | 35,000 | 175,000 | 17:83 |
| 816 | A. L. Gerry..... | 70,000 | 155,000 | 31:69 |
| 817 | Pen Alpha Realty Co..... | 90,000 | 300,000 | 23:77 |
| 820 | J. B. Haggin..... | 40,000 | 800,000 | 5. 95 |
| 824 | Cath. L. Kernochan..... | 65,000 | 195,000 | 25:75 |
| 825 | I. V. Brokaw..... | 50,000 | 170,000 | 23:77 |
| 826 | Josephine Brooks..... | 65,000 | 170,000 | 28:72 |
| 827 | E. J. Berwind..... | 115,000 | 335,000 | 26:74 |
| 830 | Jas. B. Haggin..... | 180,000 | 350,000 | 34:66 |
| 833 | Wm. Guggenheim..... | 170,000 | 280,000 | 37. 8:62. 2 |
| 834 | Three States Realty Co..... | 170,000 | 280,000 | 37. 8:62. 2 |
| 835 | J. W. Herbert..... | 90,000 | 200,000 | 31:69 |
| 836 | Isadore Wormser, Jr..... | 20,000 | 175,000 | 10:90 |
| 837 | Sophie A. Sherman..... | 120,000 | 455,000 | 21:79 |
| 842-3 | John J. Astor..... | 600,000 | 1,300,000 | 32:68 |
| 844 | J. J. Astor..... | 100,000 | 175,000 | 36:64 |
| 845 | Elizabeth B. Schley..... | 110,000 | 475,000 | 18:82 |
| 850-2 | H. O. Havemeyer Est..... | 200,000 | 775,000 | 21:79 |
| 855 | Cecelia Borg..... | 55,000 | 320,000 | 15:85 |
| ... | Geo. Gould..... | 250,000 | 525,000 | 32:68 |
| 858 | Thos. F. Ryan..... | 325,000 | 1,200,000 | 21:79 |
| 864 | 5th Av. & 68th St. Co..... | 75,000 | 610,000 | 11:89 |
| 871 | H. P. Whitney..... | 425,000 | 875,000 | 33:67 |
| 874 | Wm. Mitchell..... | 130,000 | 395,000 | 25:75 |
| 875 | Daniel G. Reed..... | 85,000 | 165,000 | 34:66 |
| 876 | Mary B. Harrison..... | 95,000 | 205,000 | 32:68 |
| ... | Ogden Mills..... | 115,000 | 585,000 | 16:84 |
| 880 | E. H. Harriman..... | 200,000 | 675,000 | 23:77 |
| 881 | A. Lewisohn..... | 65,000 | 485,000 | 12:88 |
| 883 | John Sloan..... | 80,000 | 320,000 | 20:80 |
| 900 | Mrs. N. E. Bayliss..... | 60,000 | 325,000 | 16:84 |
| ... | Mary I. Burden..... | 100,000 | 400,000 | 20:80 |
| 912 | John N. Sterling..... | 70,000 | 175,000 | 29:71 |
| 914 | Samuel Thorne..... | 110,000 | 300,000 | 27:73 |
| 922 | Geo. W. Quintard..... | 65,000 | 310,000 | 17:83 |
| 926 | J. W. Simpson..... | 85,000 | 180,000 | 32:68 |
| 927 | A. D. Pell..... | 200,000 | 550,000 | 27:73 |
| ... | S. B. Chapin..... | 45,000 | 240,000 | 16:84 |
| 931 | J. D. Lynig..... | 20,000 | 160,000 | 14:86 |
| 932 | M. L. Schiff..... | 40,000 | 210,000 | 16:84 |
| 933 | L. V. Harkness..... | 95,000 | 180,000 | 35:65 |
| 934 | A. W. Hoyt..... | 110,000 | 295,000 | 27:73 |
| ... | Five Boroughs Realty Co..... | 165,000 | 310,000 | 35:65 |
| ... | Martha M. Wysong..... | 135,000 | 265,000 | 34:66 |
| 963 | Sarah H. Dietrich..... | 75,000 | 150,000 | 33:67 |
| 964 | Dr. Geo. H. Butler..... | 62,000 | 153,000 | 29:71 |
| 967 | Theresa Schiff..... | 150,000 | 310,000 | 33:67 |
| 969 | Wm. V. Lawrence..... | 75,000 | 245,000 | 23:77 |
| 972 | Payne Whitney..... | 230,000 | 455,000 | 34:66 |

FIFTH AVENUE SECTION—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Owner or Occupant | Assessed Values | | Ratio |
|---------|-----------------------------|---------------------|---------------------|-----------|
| | | Improvements | Land | |
| ... | Isaac D. Fletcher..... | \$125,000 | \$340,000 | 27:73 |
| ... | Isaac V. Brokaw..... | 100,000 | 400,000 | 20:80 |
| 984 | Isaac V. Brokaw..... | 90,000 | 155,000 | 37:63 |
| 986 | Wm. J. Curtis..... | 60,000 | 150,000 | 29:71 |
| 987 | W. Lewisohn..... | 80,000 | 150,000 | 35:65 |
| 988 | Pauline Murray..... | 45,000 | 150,000 | 23:77 |
| 989 | Nicholas F. Brady..... | 70,000 | 230,000 | 23:77 |
| 990 | Frank W. Woolworth..... | 125,000 | 235,000 | 35:65 |
| 993 | Edinee Reisinger..... | 175,000 | 325,000 | 35:65 |
| 1006 | Katherine F. Gilshenen..... | 35,000 | 135,000 | 21:79 |
| 1007 | Kate F. Timmerman..... | 60,000 | 115,000 | 34:66 |
| 1008 | Sallie J. A. Hall..... | 95,000 | 155,000 | 38:62 |
| 1009 | James B. Duke..... | 140,000 | 225,000 | 30:70 |
| 1020 | William Salomon..... | 115,000 | 410,000 | 22:78 |
| 1028 | Harriet V. S. Thorn..... | 115,000 | 200,000 | 37:63 |
| 1031 | James H. Hammersley..... | 50,000 | 300,000 | 14:86 |
| 1032 | Annie Leary..... | 50,000 | 100,000 | 33:67 |
| 1033 | George Smith..... | 150,000 | 100,000 | 33:67 |
| | James B. Clews..... | 65,000 | 160,000 | 29:71 |
| 1041 | Lloyd Warren..... | 30,000 | 190,000 | 14:86 |
| 1043 | David Mayer..... | 10,000 | 90,000 | 10:90 |
| 1044 | Matthew H. Beers..... | 35,000 | 90,000 | 28:72 |
| 1045 | R. Hopkins..... | 25,000 | 90,000 | 22:78 |
| 1046 | Michael Dreicer..... | 50,000 | 90,000 | 36:64 |
| 1048 | Wm. S. Miller..... | 125,000 | 275,000 | 31:69 |
| 1053 | George Leary..... | 40,000 | 80,000 | 33:67 |
| 1054 | W. H. Erhort..... | 60,000 | 170,000 | 26:74 |
| 1056 | Keokee M. Perin..... | 28,000 | 82,000 | 25:75 |
| | James Speyer..... | 140,000 | 460,000 | 23:77 |
| | Henry Phipps..... | 300,000 | 800,000 | 27:73 |
| 1071 | Philip Livingston..... | 105,000 | 170,000 | 38.2:61.8 |
| 1080 | Percival Farquhar..... | 105,000 | 175,000 | 37:63 |
| | Andrew Carnegie..... | 475,000 | 1,875,000 | 20:80 |
| 1116 | Jacob Ruppert..... | 35,000 | 370,000 | 9:91 |
| | | \$10,088,000 | \$31,417,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Owner or Occupant | Assessed Values | | Ratio |
|---------|----------------------------|-----------------|-----------|-----------|
| | | Improvements | Land | |
| 854 | Geo. F. Mason..... | \$180,000 | \$245,000 | 42:58 |
| 856 | E. H. Gary..... | 285,000 | 375,000 | 43:57 |
| 923 | Eliza Guggenheimer..... | 110,000 | 170,000 | 39.3:60.7 |
| 924 | Georgia W. Warren..... | 125,000 | 200,000 | 38.5:61.5 |
| 925 | M. W. Terrell..... | 85,000 | 115,000 | 39.5:60.5 |
| ... | Caroline H. Bertron..... | 120,000 | 180,000 | 40:60 |
| ... | E. S. Harkness..... | 220,000 | 320,000 | 41:59 |
| 954 | S. W. Bridgeham..... | 155,000 | 185,000 | 46:54 |
| 956 | J. H. Harding..... | 180,000 | 200,000 | 47:53 |
| 962 | W. A. Clark Realty Co..... | 3,000,000 | 1,000,000 | 75:25 |
| ... | J. B. Duke..... | 600,000 | 850,000 | 41:59 |
| 973 | Georgia D. Heredia..... | 120,000 | 180,000 | 40:60 |
| 985 | Isaac V. Brokaw..... | 100,000 | 150,000 | 40:60 |
| 991 | Zelma K. Clark..... | 95,000 | 145,000 | 40:60 |
| 992 | Rockledge Cons. Co..... | 95,000 | 144,000 | 40:60 |
| 1014 | J. F. A. Clarke..... | 95,000 | 130,000 | 42:58 |
| 1015 | George J. Gould..... | 95,000 | 130,000 | 42:58 |
| 1025 | Lloyd S. Bryce..... | 150,000 | 200,000 | 43:57 |
| 1026 | Mary J. Kingsland..... | 178,000 | 182,000 | 49:51 |
| 1027 | Harriet S. Clark..... | 185,000 | 200,000 | 48:52 |
| 1033 | Helen C. Robbins..... | 70,000 | 100,000 | 41:59 |

FIFTH AVENUE SECTION—Concluded

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| | Address | Assessed Values | | Ratio |
|------|------------------------------|--------------------|---------------------|-------|
| | | Improvements | Land | |
| 1068 | Hamilton M. Weed..... | \$145,000 | \$105,000 | 58:42 |
| 1069 | Emily A. V. B. Reynolds..... | 165,000 | 185,000 | 47:53 |
| | Louise M. Pollack..... | 115,000 | 180,000 | 39:61 |
| 1072 | W. W. Fuller..... | 115,000 | 120,000 | 49:51 |
| 1073 | John H. Hanan..... | 115,000 | 120,000 | 49:51 |
| | Benj. N. Duke..... | 220,000 | 245,000 | 47:53 |
| 1081 | Eliza W. Van Ingen..... | 100,000 | 110,000 | 48:52 |
| 1082 | Eleonore Phillips..... | 75,000 | 100,000 | 43:57 |
| 1083 | Archer M. Huntington..... | 105,000 | 120,000 | 47:53 |
| | I. Townsend Burden..... | 200,000 | 245,000 | 45:55 |
| 1109 | Frieda S. Warburg..... | 275,000 | 215,000 | 56:44 |
| | | \$7,873,000 | \$15,019,000 | |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 13 East 60th St..... | \$30,000 | \$85,000 | 26:74 |
| 15 East 60th St..... | 30,000 | 85,000 | 26:74 |
| 17 East 60th St..... | 30,000 | 85,000 | 26:74 |
| 19 East 60th St..... | 30,000 | 85,000 | 26:74 |
| 21 East 60th St..... | 10,000 | 62,000 | 13:87 |
| 23 East 60th St..... | 8,000 | 52,000 | 13:87 |
| 25 East 60th St..... | 31,000 | 160,000 | 16:84 |
| 5 East 61st St..... | 45,000 | 205,000 | 13:87 |
| 7 East 61st St..... | 8,000 | 96,000 | 8:92 |
| 8 East 61st St..... | 45,000 | 110,000 | 29:71 |
| 9 East 61st St..... | 8,000 | 95,000 | 8:92 |
| 15 East 61st St..... | 9,000 | 93,000 | 8:92 |
| 17 East 61st St..... | 53,000 | 92,000 | 37:63 |
| 19 East 61st St..... | 8,000 | 33,000 | 19:81 |
| 20 East 61st St..... | 8,000 | 92,000 | 8:92 |
| 21 East 61st St..... | 7,000 | 20,000 | 26:74 |
| 22 East 61st St..... | 8,000 | 75,000 | 10:90 |
| 23 East 61st St..... | 3,000 | 22,000 | 12:88 |
| 24 East 61st St..... | 6,000 | 60,000 | 9:91 |
| 25 East 61st St..... | 10,000 | 50,000 | 17:83 |
| 26 East 61st St..... | 8,000 | 70,000 | 10:90 |
| 28 East 61st St..... | 12,000 | 90,000 | 12:88 |
| — East 61st St..... | 15,000 | 210,000 | 7:93 |
| 4 East 62nd St..... | 70,000 | 175,000 | 29:71 |
| 5 East 62nd St..... | 10,000 | 98,000 | 9:91 |
| 7 East 62nd St..... | 9,000 | 97,000 | 8:92 |
| 9 East 62nd St..... | 8,000 | 96,000 | 8:92 |
| 12 East 62nd St..... | 11,000 | 95,000 | 10:90 |
| 14 East 62nd St..... | 10,000 | 94,000 | 9:91 |
| 15 East 62nd St..... | 35,000 | 70,000 | 33:67 |
| 16 East 62nd St..... | 10,000 | 80,000 | 11:89 |
| 17 East 62nd St..... | 9,000 | 69,000 | 11:89 |
| 18 East 62nd St..... | 22,000 | 78,000 | 22:78 |
| 19 East 62nd St..... | 8,000 | 68,000 | 13:87 |
| 20 East 62nd St..... | 7,000 | 54,000 | 11:89 |
| 21 East 62nd St..... | 7,000 | 60,000 | 10:90 |
| 22 East 62nd St..... | 9,000 | 73,000 | 11:89 |
| 24 East 62nd St..... | 35,000 | 58,000 | 38:62 |
| 26 East 62nd St..... | 7,000 | 58,000 | 11:89 |
| 28 East 62nd St..... | 45,000 | 110,000 | 29:71 |
| 2 East 63rd St..... | 2,000 | 63,000 | 2:98 |
| 4 East 63rd St..... | 2,000 | 62,000 | 3:97 |
| 6 East 63rd St..... | 2,000 | 61,000 | 3:97 |
| 8 East 63rd St..... | 27,000 | 96,000 | 22:78 |
| 10 East 63rd St..... | 8,000 | 94,000 | 8:92 |
| 12 East 63rd St..... | 15,000 | 92,000 | 14:86 |
| 14 East 63rd St..... | 20,000 | 90,000 | 18:82 |
| 16 East 63rd St..... | 7,000 | 64,000 | 10:90 |
| 18 East 63rd St..... | 7,000 | 64,000 | 10:90 |
| 20 East 63rd St..... | 7,000 | 64,000 | 10:90 |
| 28 East 63rd St..... | 27,000 | 64,000 | 30:70 |
| 1 East 63rd St..... | 12,000 | 100,000 | 11:89 |
| 3 East 63rd St..... | 10,000 | 98,000 | 9:91 |
| 7 East 63rd St..... | 14,000 | 94,000 | 13:87 |
| 9 East 63rd St..... | 11,000 | 92,000 | 11:89 |
| 11 East 63rd St..... | 10,000 | 90,000 | 10:90 |
| 13 East 63rd St..... | 9,000 | 71,000 | 11:89 |
| 21 East 63rd St..... | 36,000 | 74,000 | 33:67 |
| 8 East 64th St..... | 5,000 | 76,000 | 6:94 |
| 9 East 64th St..... | 37,000 | 173,000 | 18:82 |
| 10 East 64th St..... | 5,000 | 75,000 | 6:94 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 12 East 64th St..... | \$5,000 | \$74,000 | 6:94 |
| 14 East 64th St..... | 5,000 | 73,000 | 6:94 |
| 15 East 64th St..... | 8,000 | 106,000 | 7:93 |
| 16 East 64th St..... | 33,000 | 72,000 | 31:69 |
| 17 East 64th St..... | 21,000 | 67,000 | 24:76 |
| 18 East 64th St..... | 50,000 | 90,000 | 36:64 |
| 19 East 64th St..... | 5,000 | 71,000 | 7:93 |
| 20 East 64th St..... | 20,000 | 88,000 | 19:81 |
| 21 East 64th St..... | 5,000 | 60,000 | 8:92 |
| 22 East 64th St..... | 39,000 | 86,000 | 31:69 |
| 23 East 64th St..... | 20,000 | 53,000 | 27:73 |
| 24 East 64th St..... | 7,000 | 71,000 | 9:91 |
| 25 East 64th St..... | 5,000 | 53,000 | 7:93 |
| 26 East 64th St..... | 9,000 | 71,000 | 11:89 |
| 27 East 64th St..... | 25,000 | 95,000 | 21:79 |
| 30 East 64th St..... | 25,000 | 125,000 | 17:83 |
| 2 East 65th St..... | 10,000 | 85,000 | 11:89 |
| 4 East 65th St..... | 13,000 | 99,000 | 12:88 |
| 5 East 65th St..... | 42,000 | 98,000 | 30:70 |
| 9 East 65th St..... | 10,000 | 96,000 | 9:91 |
| 11 East 65th St..... | 13,000 | 107,000 | 12:88 |
| 13 East 65th St..... | 15,000 | 80,000 | 11:89 |
| 14 East 65th St..... | 15,000 | 75,000 | 17:83 |
| 15 East 65th St..... | 30,000 | 110,000 | 21:79 |
| 16 East 65th St..... | 9,000 | 68,000 | 12:88 |
| 17 East 65th St..... | 13,000 | 90,000 | 13:87 |
| 18 East 65th St..... | 7,000 | 62,000 | 10:90 |
| 19 East 65th St..... | 13,000 | 90,000 | 13:87 |
| 20 East 65th St..... | 45,000 | 90,000 | 33:67 |
| 21 East 65th St..... | 10,000 | 70,000 | 12:88 |
| 23 East 65th St..... | 9,000 | 60,000 | 13:87 |
| 25 East 65th St..... | 10,000 | 100,000 | 9:91 |
| 1-3 East 66th St..... | 25,000 | 135,000 | 16:84 |
| 2 East 66th St..... | 8,000 | 80,000 | 9:91 |
| 4 East 66th St..... | 8,000 | 79,000 | 9:91 |
| 6 East 66th St..... | 18,000 | 78,000 | 19:81 |
| 8 East 66th St..... | 18,000 | 77,000 | 19:81 |
| 10 East 66th St..... | 8,000 | 76,000 | 10:90 |
| 11 East 66th St..... | 37,000 | 95,000 | 28:72 |
| 12 East 66th St..... | 16,000 | 96,000 | 14:86 |
| 13 East 66th St..... | 11,000 | 80,000 | 12:88 |
| 14 East 66th St..... | 15,000 | 95,000 | 14:86 |
| 15 East 66th St..... | 11,000 | 67,000 | 14:86 |
| 16 East 66th St..... | 14,000 | 94,000 | 13:87 |
| 17 East 66th St..... | 14,000 | 70,000 | 17:83 |
| 18 East 66th St..... | 10,000 | 93,000 | 10:90 |
| 19 East 66th St..... | 16,000 | 70,000 | 19:81 |
| 20 East 66th St..... | 15,000 | 70,000 | 15:85 |
| 22 East 66th St..... | 8,000 | 70,000 | 10:90 |
| 4 East 67th St..... | 20,000 | 110,000 | 15:85 |
| 6 East 67th St..... | 15,000 | 80,000 | 16:84 |
| 7 East 67th St..... | 57,000 | 103,000 | 36:64 |
| 8 East 67th St..... | 57,000 | 108,000 | 35:65 |
| 9 East 67th St..... | 38,000 | 102,000 | 27:73 |
| 11 East 67th St..... | 10,000 | 90,000 | 10:90 |
| 12 East 67th St..... | 12,000 | 108,000 | 10:90 |
| 13 East 67th St..... | 10,000 | 90,000 | 10:90 |
| 14 East 67th St..... | 10,000 | 90,000 | 10:90 |
| 17 East 67th St..... | 15,000 | 100,000 | 13:87 |
| 18 East 67th St..... | 15,000 | 100,000 | 13:87 |
| 19 East 67th St..... | 20,000 | 80,000 | 20:80 |
| 20 East 67th St..... | 17,000 | 108,000 | 14:84 |
| 21 East 67th St..... | 12,000 | 80,000 | 13:87 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|----------|-------------|
| | Improvements | Land | |
| 22 East 67th St..... | \$45,000 | \$95,000 | 32:68 |
| 23 East 67th St..... | 12,000 | 70,000 | 15:85 |
| 24 East 67th St..... | 70,000 | 220,000 | 20:80 |
| — (Madison Ave.)..... | 20,000 | 160,000 | 11:89 |
| 5 East 68th St..... | 125,000 | 225,000 | 36:64 |
| 6 East 68th St..... | 10,000 | 85,000 | 11:91 |
| 8 East 68th St..... | 61,000 | 99,000 | 38.1:61.9 |
| 10 East 68th St..... | 17,000 | 98,000 | 15:85 |
| 12 East 68th St..... | 7,000 | 75,000 | 9:91 |
| 14 East 68th St..... | 8,000 | 77,000 | 9:91 |
| 22 East 68th St..... | 6,000 | 61,000 | 9:91 |
| 24 East 68th St..... | 6,000 | 61,000 | 9:91 |
| 26 East 68th St..... | 6,000 | 61,000 | 9:91 |
| 28 East 68th St..... | 8,000 | 70,000 | 10:90 |
| — (Madison Ave.)..... | 25,000 | 110,000 | 19:81 |
| 3 East 69th St..... | 66,000 | 104,000 | 38.82:61.18 |
| 4 East 69th St..... | 40,000 | 150,000 | 21:79 |
| 5 East 69th St..... | 35,000 | 135,000 | 21:79 |
| 6 East 69th St..... | 30,000 | 100,000 | 23:77 |
| 7 East 69th St..... | 27,000 | 118,000 | 19:81 |
| 8 East 69th St..... | 125,000 | 250,000 | 33:67 |
| 9 East 69th St..... | 32,000 | 108,000 | 23:77 |
| 11 East 69th St..... | 28,000 | 122,000 | 19:81 |
| 12 East 69th St..... | 40,000 | 160,000 | 20:80 |
| 13 East 69th St..... | 55,000 | 125,000 | 31:69 |
| 14 East 69th St..... | 22,000 | 108,000 | 17:83 |
| 15 East 69th St..... | 35,000 | 100,000 | 26:74 |
| 16 East 69th St..... | 35,000 | 120,000 | 21:79 |
| 17 East 69th St..... | 30,000 | 170,000 | 15:85 |
| 18 East 69th St..... | 13,000 | 67,000 | 37:63 |
| 4 East 70th St..... | 70,000 | 140,000 | 33:67 |
| 6 East 70th St..... | 35,000 | 90,000 | 28:72 |
| 8 East 70th St..... | 10,000 | 65,000 | 13:87 |
| 10 East 70th St..... | 7,000 | 80,000 | 8:92 |
| 12 East 70th St..... | 15,000 | 105,000 | 12:88 |
| 14 East 70th St..... | 30,000 | 65,000 | 32:88 |
| 16 East 70th St..... | 20,000 | 65,000 | 24:76 |
| 18 East 70th St..... | 10,000 | 75,000 | 12:88 |
| 20 East 70th St..... | 10,000 | 75,000 | 12:88 |
| 22-24 East 70th St..... | 10,000 | 50,000 | 17:83 |
| — (Madison Ave.)..... | 25,000 | 155,000 | 14:86 |
| 3-5 East 71st St..... | 125,000 | 325,000 | 28:72 |
| 9 East 71st St..... | 85,000 | 360,000 | 19:81 |
| 11 East 71st St..... | 55,000 | 130,000 | 30:70 |
| 13 East 71st St..... | 25,000 | 80,000 | 24:76 |
| 15 East 71st St..... | 20,000 | 100,000 | 17:83 |
| 17 East 71st St..... | 15,000 | 75,000 | 17:83 |
| 19 East 71st St..... | 20,000 | 95,000 | 17:83 |
| 21 East 71st St..... | 50,000 | 120,000 | 29:71 |
| 4 East 72nd St..... | 50,000 | 105,000 | 32:68 |
| 6 East 72nd St..... | 50,000 | 100,000 | 33:67 |
| 8 East 72nd St..... | 35,000 | 85,000 | 29:71 |
| 9 East 72nd St..... | 120,000 | 230,000 | 34:66 |
| 10 East 72nd St..... | 40,000 | 85,000 | 32:68 |
| 12 East 72nd St..... | 35,000 | 85,000 | 29:71 |
| 14 East 72nd St..... | 60,000 | 110,000 | 35:65 |
| 15 East 72nd St..... | 33,000 | 77,000 | 30:70 |
| 16 East 72nd St..... | 60,000 | 105,000 | 36:63 |
| 17 East 72nd St..... | 15,000 | 75,000 | 17:83 |
| 18 East 72nd St..... | 55,000 | 100,000 | 35:65 |
| 19 East 72nd St..... | 25,000 | 75,000 | 25:75 |
| 20 East 72nd St..... | 55,000 | 105,000 | 34:66 |
| 22 East 72nd St..... | 50,000 | 100,000 | 33:67 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|-----------|-----------|
| | Improvements | Land | |
| 24 East 72nd St..... | \$110,000 | \$250,000 | 31:69 |
| (Madison Ave.)..... | 275,000 | 475,000 | 36.7:63.3 |
| 1 East 73rd St..... | 40,000 | 100,000 | 29:71 |
| 3 East 73rd St..... | 10,000 | 95,000 | 10:90 |
| 5 East 73rd St..... | 45,000 | 75,000 | 37.5:62.5 |
| 7 East 73rd St..... | 225,000 | 375,000 | 37.5:62.5 |
| 8 East 73rd St..... | 15,000 | 70,000 | 18:82 |
| 10 East 73rd St..... | 14,000 | 67,000 | 17:83 |
| 12 East 73rd St..... | 10,000 | 65,000 | 13:87 |
| 17 East 73rd St..... | 40,000 | 70,000 | 36:64 |
| 18 East 73rd St..... | 10,000 | 65,000 | 13:87 |
| 21 East 73rd St..... | 20,000 | 45,000 | 31:69 |
| 24 East 73rd St..... | 30,000 | 52,000 | 37:63 |
| 25 East 73rd St..... | 20,000 | 50,000 | 29:71 |
| 26 East 73rd St..... | 30,000 | 55,000 | 35:65 |
| 27 East 73rd St..... | 8,000 | 50,000 | 14:86 |
| 29 East 73rd St..... | 3,000 | 32,000 | 9:91 |
| (Madison Ave.)..... | 15,000 | 60,000 | 20:80 |
| 3 East 74th St..... | 3,000 | 70,000 | 4:96 |
| 4 East 74th St..... | 40,000 | 85,000 | 32:68 |
| 5 East 74th St..... | 15,000 | 85,000 | 15:85 |
| 6 East 74th St..... | 10,000 | 70,000 | 12:88 |
| 7 East 74th St..... | 15,000 | 85,000 | 15:85 |
| 8 East 74th St..... | 9,000 | 69,000 | 12:88 |
| 10 East 74th St..... | 7,000 | 68,000 | 9:91 |
| 11 East 74th St..... | 8,000 | 64,000 | 11:89 |
| 12 East 74th St..... | 7,000 | 67,000 | 10:90 |
| 13 East 74th St..... | 6,000 | 64,000 | 9:91 |
| 14 East 74th St..... | 24,000 | 66,000 | 27:73 |
| 15 East 74th St..... | 13,000 | 62,000 | 17:83 |
| 16 East 74th St..... | 19,000 | 66,000 | 22:78 |
| 17 East 74th St..... | 6,000 | 62,000 | 9:91 |
| 18 East 74th St..... | 6,000 | 62,000 | 9:91 |
| 19 East 74th St..... | 6,000 | 60,000 | 9:91 |
| 20 East 74th St..... | 7,000 | 65,000 | 10:90 |
| 21 East 74th St..... | 15,000 | 60,000 | 20:80 |
| 22 East 74th St..... | 7,000 | 60,000 | 10:90 |
| 23 East 74th St..... | 9,000 | 73,000 | 11:89 |
| 24 East 74th St..... | 5,000 | 50,000 | 9:91 |
| 25 East 74th St..... | 15,000 | 71,000 | 17:83 |
| 26 East 74th St..... | 6,000 | 49,000 | 11:89 |
| 27 East 74th St..... | 10,000 | 70,000 | 12:88 |
| 28 East 74th St..... | 5,000 | 40,000 | 11:89 |
| 29 East 74th St..... | 18,000 | 105,000 | 15:85 |
| (Madison Ave.)..... | 15,000 | 60,000 | 20:80 |
| 2 East 75th St..... | 45,000 | 110,000 | 29:71 |
| 3 East 75th St..... | 70,000 | 110,000 | 26:74 |
| 5 East 75th St..... | 70,000 | 110,000 | 26:74 |
| 6 East 75th St..... | 70,000 | 160,000 | 30:70 |
| 8 East 75th St..... | 45,000 | 75,000 | 37.5:62.5 |
| 9 East 75th St..... | 10,000 | 80,000 | 11:89 |
| 10 East 75th St..... | 15,000 | 55,000 | 21:79 |
| 11 East 75th St..... | 6,000 | 60,000 | 9:91 |
| 11-A East 75th St..... | 28,000 | 46,000 | 38:62 |
| 12 East 75th St..... | 9,000 | 71,000 | 11:89 |
| 14 East 75th St..... | 7,000 | 73,000 | 9:91 |
| 15 East 75th St..... | 19,000 | 46,000 | 29:71 |
| 16 East 75th St..... | 7,000 | 71,000 | 9:91 |
| 17 East 75th St..... | 12,000 | 55,000 | 17:83 |
| 18 East 75th St..... | 29,000 | 71,000 | 29:71 |
| 19 East 75th St..... | 5,000 | 25,000 | 17:83 |
| 20 East 75th St..... | 9,000 | 69,000 | 12:888 |
| 21 East 75th St..... | 5,000 | 27,000 | 16:84 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| | Address | Assessed Values | | Ratio |
|----|-------------------|-----------------|-----------|-----------|
| | | Improvements | Land | |
| 22 | East 75th St..... | \$ 14,000 | \$ 70,000 | 17:83 |
| 23 | East 75th St..... | 8,000 | 42,000 | 16:84 |
| 3 | East 76th St..... | 60,000 | 105,000 | 36:67 |
| 8 | East 76th St..... | 50,000 | 75,000 | 40:60 |
| 9 | East 76th St..... | 40,000 | 65,000 | 38.1:61.9 |
| 12 | East 76th St..... | 9,000 | 58,000 | 13:87 |
| 14 | East 76th St..... | 35,000 | 60,000 | 36.8:63.2 |
| 15 | East 76th St..... | 30,000 | 52,000 | 37:63 |
| 16 | East 76th St..... | 33,000 | 57,000 | 36.6:63.4 |
| 17 | East 76th St..... | 30,000 | 55,000 | 35:65 |
| 18 | East 76th St..... | 35,000 | 65,000 | 35:65 |
| 19 | East 76th St..... | 33,000 | 62,000 | 35:65 |
| 20 | East 76th St..... | 9,000 | 56,000 | 14:86 |
| 21 | East 76th St..... | 27,000 | 53,000 | 33:67 |
| 22 | East 76th St..... | 6,000 | 52,000 | 11:89 |
| 23 | East 76th St..... | 8,000 | 52,000 | 13:87 |
| 24 | East 76th St..... | 8,000 | 54,000 | 13:87 |
| 25 | East 76th St..... | 8,000 | 52,000 | 13:87 |
| 26 | East 76th St..... | 24,000 | 52,000 | 31:69 |
| 27 | East 76th St..... | 8,000 | 45,000 | 15:85 |
| 28 | East 76th St..... | 10,000 | 55,000 | 15:85 |
| 29 | East 76th St..... | 10,000 | 65,000 | 13:87 |
| 30 | East 76th St..... | 15,000 | 85,000 | 15:85 |
| 6 | East 77th St..... | 42,000 | 80,000 | 34:66 |
| 8 | East 77th St..... | 40,000 | 80,000 | 33:67 |
| 9 | East 77th St..... | 9,000 | 48,000 | 16:84 |
| 10 | East 77th St..... | 35,000 | 78,000 | 31:69 |
| 11 | East 77th St..... | 7,000 | 45,000 | 13:87 |
| 12 | East 77th St..... | 27,000 | 76,000 | 26:74 |
| 13 | East 77th St..... | 18,000 | 45,000 | 29:71 |
| 14 | East 77th St..... | 25,000 | 75,000 | 25:75 |
| 15 | East 77th St..... | 15,000 | 45,000 | 25:75 |
| 16 | East 77th St..... | 25,000 | 75,000 | 25:75 |
| 17 | East 77th St..... | 7,000 | 45,000 | 13:87 |
| 18 | East 77th St..... | 35,000 | 75,000 | 32:68 |
| 19 | East 77th St..... | 15,000 | 45,000 | 25:75 |
| 21 | East 77th St..... | 4,500 | 33,000 | 12:88 |
| 23 | East 77th St..... | 4,500 | 33,000 | 12:88 |
| 25 | East 77th St..... | 4,500 | 33,000 | 12:88 |
| 27 | East 77th St..... | 4,500 | 33,000 | 12:88 |
| 29 | East 77th St..... | 6,000 | 66,000 | 8:92 |
| 31 | East 77th St..... | 5,000 | 35,000 | 12:88 |
| 33 | East 77th St..... | 5,000 | 35,000 | 12:88 |
| 35 | East 77th St..... | 15,000 | 53,000 | 22:78 |
| 2 | East 78th St..... | 35,000 | 100,000 | 26:74 |
| 4 | East 78th St..... | 24,000 | 66,000 | 27:23 |
| 8 | East 78th St..... | 20,000 | 95,000 | 17:83 |
| 9 | East 78th St..... | 85,000 | 140,000 | 37.7:62.3 |
| 10 | East 78th St..... | 20,000 | 85,000 | 19:81 |
| 11 | East 78th St..... | 50,000 | 100,000 | 33:67 |
| 12 | East 78th St..... | 10,000 | 60,000 | 14:86 |
| 14 | East 78th St..... | 10,000 | 60,000 | 14:86 |
| 15 | East 78th St..... | 60,000 | 100,000 | 37:63 |
| 16 | East 78th St..... | 12,000 | 48,000 | 20:80 |
| 18 | East 78th St..... | 12,000 | 48,000 | 20:80 |
| 20 | East 78th St..... | 10,000 | 75,000 | 12:88 |
| 22 | East 78th St..... | 5,000 | 43,000 | 10:90 |
| 24 | East 78th St..... | 5,000 | 42,000 | 11:89 |
| 26 | East 78th St..... | 8,000 | 36,000 | 18:82 |
| — | East 79th St..... | 18,000 | 62,000 | 22:78 |
| 9 | East 79th St..... | 25,000 | 60,000 | 29:71 |
| 11 | East 79th St..... | 7,000 | 70,000 | 9:91 |
| 13 | East 79th St..... | 7,000 | 70,000 | 9:91 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|----------|-----------|
| | Improvements | Land | |
| 15 East 79th St..... | \$8,000 | \$60,000 | 12:88 |
| 17 East 79th St..... | 30,000 | 60,000 | 33:67 |
| 19 East 79th St..... | 10,000 | 70,000 | 12:88 |
| 21 East 79th St..... | 15,000 | 60,000 | 20:80 |
| 23 East 79th St..... | 15,000 | 60,000 | 20:80 |
| 25 East 79th St..... | 20,000 | 85,000 | 19:81 |
| 27 East 79th St..... | 19,000 | 81,000 | 19:81 |
| 29 East 79th St..... | 11,000 | 74,000 | 13:87 |
| 31 East 79th St..... | 30,000 | 170,000 | 15:85 |
| 4 East 80th St..... | 15,000 | 45,000 | 25:75 |
| 5 East 80th St..... | 30,000 | 60,000 | 33:67 |
| 6 East 80th St..... | 15,000 | 45,000 | 25:75 |
| 7 East 80th St..... | 30,000 | 50,000 | 37:63 |
| 8 East 80th St..... | 15,000 | 45,000 | 25:75 |
| 10 East 80th St..... | 15,000 | 45,000 | 25:75 |
| 12 East 80th St..... | 15,000 | 45,000 | 25:75 |
| 13 East 80th St..... | 29,000 | 47,000 | 38.5:61.5 |
| 14 East 80th St..... | 23,000 | 55,000 | 29:71 |
| 18 East 80th St..... | 20,000 | 55,000 | 27:73 |
| 19 East 80th St..... | 30,000 | 55,000 | 35:65 |
| 20 East 80th St..... | 32,000 | 55,000 | 37:63 |
| 21 East 80th St..... | 30,000 | 55,000 | 35:65 |
| 22 East 80th St..... | 15,000 | 48,000 | 24:76 |
| 24 East 80th St..... | 15,500 | 47,000 | 25:75 |
| 26 East 80th St..... | 12,000 | 44,000 | 21:79 |
| 28 East 80th St..... | 20,000 | 65,000 | 24:76 |
| 2 East 81st St..... | 5,000 | 48,000 | 9:91 |
| 4 East 81st St..... | 17,000 | 48,000 | 26:74 |
| 5 East 81st St..... | 17,000 | 48,000 | 26:14 |
| 6 East 81st St..... | 15,000 | 48,000 | 24:76 |
| 7 East 81st St..... | 11,000 | 48,000 | 19:81 |
| 8 East 81st St..... | 12,000 | 48,000 | 20:80 |
| 9 East 81st St..... | 10,000 | 48,000 | 17:83 |
| 10 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 11 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 12 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 14 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 15 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 17 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 19 East 81st St..... | 10,000 | 45,000 | 18:82 |
| 20 East 81st St..... | 11,000 | 44,000 | 20:80 |
| 22 East 81st St..... | 11,000 | 44,000 | 20:80 |
| 25 East 81st St..... | 5,000 | 30,000 | 35:65 |
| 2 East 82nd St..... | 32,000 | 68,000 | 32:68 |
| 6 East 82nd St..... | 10,000 | 46,000 | 18:82 |
| 8 East 82nd St..... | 8,000 | 43,000 | 16:84 |
| 10 East 82nd St..... | 10,000 | 43,000 | 19:81 |
| 12 East 82nd St..... | 11,000 | 46,000 | 16:84 |
| 16 East 82nd St..... | 15,000 | 55,000 | 21:79 |
| 19 East 82nd St..... | 25,000 | 55,000 | 31:69 |
| 3 East 83rd St..... | 1,000 | 128,000 | 2:99 |
| 7 East 83rd St..... | 35,000 | 100,000 | 26:74 |
| 9 East 83rd St..... | 35,000 | 100,000 | 26:74 |
| 11 East 83rd St..... | 23,000 | 47,000 | 33:67 |
| 13 East 83rd St..... | 20,000 | 45,000 | 31:69 |
| 14 East 83rd St..... | 10,000 | 44,000 | 19:81 |
| 15 East 83th St..... | 13,000 | 39,000 | 25:75 |
| 17 East 83rd St..... | 12,000 | 39,000 | 24:76 |
| 19 East 83rd St..... | 9,000 | 39,500 | 19:81 |
| 20 East 83rd St..... | 10,000 | 44,000 | 19:81 |
| 21 East 83rd St..... | 10,000 | 35,000 | 22:78 |
| 22 East 83rd St..... | 21,000 | 44,000 | 32:68 |
| 23 East 83rd St..... | 9,000 | 33,000 | 21:79 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 24 East 83rd St..... | \$10,000 | \$44,000 | 19:81 |
| 25 East 83rd St..... | 9,000 | 33,000 | 21:79 |
| 26-28 East 83rd St..... | 28,000 | 99,000 | 22:78 |
| 27 East 83rd St..... | 9,000 | 33,000 | 21:79 |
| 29 East 83rd St..... | 17,000 | 53,000 | 24:76 |
| 2 East 84th St..... | 2,000 | 55,000 | 4:96 |
| 3 East 84th St..... | 12,000 | 55,000 | 18:82 |
| 4-6-8 East 84th St..... | 15,000 | 205,000 | 7:93 |
| 5 East 84th St..... | 7,000 | 55,000 | 18:82 |
| 14 East 84th St..... | 10,000 | 130,000 | 7:93 |
| 16 East 84th St..... | 34,000 | 57,000 | 37:63 |
| 18 East 84th St..... | 33,000 | 57,000 | 37:63 |
| 20 East 84th St..... | 33,000 | 57,000 | 37:63 |
| 22 East 84th St..... | 3,000 | 21,000 | 12:88 |
| 24 East 84th St..... | 4,000 | 28,000 | 12:88 |
| 26 East 84th St..... | 4,000 | 28,000 | 12:88 |
| 28 East 84th St..... | 7,000 | 46,000 | 13:87 |
| 2 East 85th St..... | 10,000 | 30,000 | 25:75 |
| 4 East 85th St..... | 8,000 | 21,000 | 18:82 |
| 6 East 85th St..... | 7,500 | 22,500 | 25:75 |
| 8 East 85th St..... | 8,000 | 22,000 | 27:73 |
| 9 East 85th St..... | 10,000 | 30,000 | 25:75 |
| 10 East 85th St..... | 8,000 | 22,000 | 27:73 |
| 12 East 85th St..... | 7,500 | 22,500 | 25:75 |
| 14 East 85th St..... | 3,000 | 27,000 | 10:90 |
| 22-24 East 85th St..... | 9,000 | 55,000 | 14:86 |
| 26 East 85th St..... | 1,000 | 27,000 | 4:96 |
| 28 East 85th St..... | 8,000 | 27,000 | 23:77 |
| 1 East 86th St..... | 22,000 | 48,000 | 31:69 |
| 2 East 86th St..... | 10,000 | 40,000 | 20:80 |
| 3 East 86th St..... | 4,000 | 35,000 | 10:90 |
| 4 East 86th St..... | 10,000 | 40,000 | 20:80 |
| 5 East 86th St..... | 6,000 | 40,000 | 13:87 |
| 6 East 86th St..... | 10,000 | 40,000 | 20:80 |
| 8 East 86th St..... | 6,000 | 40,000 | 13:87 |
| 10 East 86th St..... | 6,000 | 40,000 | 13:87 |
| 19 East 86th St..... | 25,000 | 55,000 | 31:69 |
| 19 East 88th St..... | 12,000 | 68,000 | 15:85 |
| 15 East 90th St..... | 10,000 | 55,000 | 15:85 |
| — East 90th St..... | 3,000 | 30,000 | 9:91 |
| 22 East 91st St..... | 10,000 | 121,000 | 8:92 |
| 24 East 91st St..... | 10,000 | 55,000 | 15:85 |
| 2 East 92nd St..... | 10,000 | 40,000 | 20:80 |
| 3 East 92nd St..... | 11,000 | 42,000 | 21:79 |
| 4 East 92nd St..... | 10,000 | 40,000 | 20:80 |
| 5 East 92nd St..... | 11,000 | 42,000 | 21:79 |
| 6 East 92nd St..... | 7,000 | 36,000 | 16:84 |
| 7 East 92nd St..... | 10,000 | 40,000 | 20:80 |
| 8 East 92nd St..... | 8,000 | 38,000 | 17:83 |
| 9 East 92nd St..... | 10,000 | 40,000 | 20:80 |
| 10 East 92nd St..... | 8,000 | 40,000 | 17:83 |
| 11 East 92nd St..... | 10,000 | 40,000 | 20:80 |
| 12 East 92nd St..... | 10,500 | 42,000 | 20:80 |
| 13 East 92nd St..... | 11,000 | 50,000 | 18:82 |
| 14 East 92nd St..... | 15,000 | 40,000 | 27:73 |
| 15 East 92nd St..... | 13,000 | 39,000 | 25:75 |
| 16 East 92nd St..... | 9,000 | 35,000 | 20:80 |
| 17 East 92nd St..... | 10,000 | 38,000 | 21:79 |
| 18 East 92nd St..... | 11,000 | 46,000 | 19:81 |
| 19 East 92nd St..... | 10,000 | 38,000 | 21:79 |
| 20 East 92nd St..... | 11,000 | 44,000 | 20:80 |
| 21 East 92nd St..... | 10,000 | 39,000 | 20:80 |
| 22 East 92nd St..... | 10,000 | 40,000 | 20:80 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|--------------------|---------------------|-------|
| | Improvements | Land | |
| 23 East 92nd St..... | \$11,000 | \$41,000 | 21:79 |
| 24 East 92nd St..... | 22,000 | 44,000 | 33:67 |
| 25 East 92nd St..... | 11,000 | 39,000 | 22:78 |
| 26 East 92nd St..... | 9,000 | 40,000 | 18:82 |
| 28 East 92nd St..... | 16,000 | 40,000 | 29:71 |
| 1 East 93rd St..... | 12,000 | 45,000 | 21:79 |
| 3 East 93rd St..... | 11,000 | 44,000 | 20:80 |
| 4 East 93rd St..... | 7,000 | 140,000 | 5:95 |
| 5 East 93rd St..... | 10,500 | 43,000 | 20:80 |
| 6 East 93rd St..... | 7,000 | 40,000 | 15:85 |
| 7 East 93rd St..... | 10,500 | 42,000 | 20:80 |
| 8 East 93rd St..... | 7,000 | 39,000 | 15:85 |
| 9 East 93rd St..... | 10,000 | 41,000 | 20:80 |
| 10 East 93rd St..... | 8,500 | 43,500 | 16:84 |
| 11 East 93rd St..... | 10,000 | 39,000 | 20:80 |
| 12 East 93rd St..... | 7,500 | 43,000 | 15:85 |
| 14 East 93rd St..... | 7,000 | 40,000 | 15:85 |
| 15 East 93rd St..... | 10,000 | 40,000 | 20:80 |
| 16 East 93rd St..... | 7,000 | 40,000 | 15:85 |
| 17 East 93rd St..... | 9,500 | 38,000 | 20:80 |
| 18 East 93rd St..... | 7,000 | 40,000 | 15:85 |
| 19 East 93rd St..... | 9,500 | 38,000 | 20:80 |
| 20 East 93rd St..... | 7,000 | 40,000 | 15:85 |
| 21 East 93rd St..... | 9,000 | 39,000 | 19:81 |
| 22 East 93rd St..... | 7,000 | 40,000 | 15:85 |
| 23 East 93rd St..... | 10,000 | 50,000 | 17:83 |
| 24 East 93rd St..... | 9,000 | 40,000 | 18:82 |
| 25 East 93rd St..... | 5,000 | 27,000 | 16:84 |
| 27 East 93rd St..... | 5,000 | 27,000 | 16:84 |
| 29 East 93rd St..... | 6,000 | 27,000 | 18:82 |
| 31 East 93rd St..... | 5,000 | 27,000 | 16:84 |
| 33 East 93rd St..... | 8,000 | 27,000 | 15:85 |
| | \$9,430,500 | \$34,575,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 4 East 61st St..... | \$155,000 | \$205,000 | 43:57 |
| 6 East 61st St..... | 125,000 | 180,000 | 41:59 |
| 11 East 61st St..... | 66,000 | 94,000 | 41:59 |
| 1 East 62nd St..... | 125,000 | 180,000 | 41:59 |
| 6 East 62nd St..... | 79,000 | 106,000 | 43:57 |
| 8 East 62nd St..... | 73,000 | 97,000 | 43:57 |
| 10 East 62nd St..... | 89,000 | 96,000 | 48:52 |
| 11 East 62nd St..... | 115,000 | 175,000 | 40:60 |
| 5 East 63rd St..... | 66,000 | 96,000 | 41:59 |
| 15 East 63rd St..... | 69,000 | 86,000 | 45:55 |
| 17 East 63rd St..... | 95,000 | 105,000 | 47:53 |
| 3 East 64th St..... | 215,000 | 285,000 | 43:57 |
| 4 East 64th St..... | 90,000 | 120,000 | 43:57 |
| 28 East 64th St..... | 61,000 | 84,000 | 42:58 |
| 6 East 65th St..... | 102,000 | 98,000 | 51:49 |
| 7 East 65th St..... | 68,000 | 97,000 | 41:59 |
| 8-10 East 65th St..... | 175,000 | 175,000 | 50:50 |
| 12 East 65th St..... | 50,000 | 75,000 | 40:60 |
| 5 East 66th St..... | 102,000 | 108,000 | 48:52 |
| 9 East 66th St..... | 155,000 | 185,000 | 46:54 |
| 2 East 67th St..... | 115,000 | 135,000 | 46:54 |
| 5 East 67th St..... | 76,000 | 180,000 | 42:58 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Continued

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|-----------|-------------|
| | Improvements | Land | |
| 15 East 67th St..... | \$90,000 | \$125,000 | 42:58 |
| 16 East 67th St..... | 80,000 | 100,000 | 44:56 |
| 9 East 68th St..... | 245,000 | 180,000 | 58:42 |
| 18-20 East 68th St..... | 100,000 | 130,000 | 43:57 |
| 3 East 69th St..... | 66,000 | 104,000 | 38.82:61.18 |
| 3 East 70th St..... | 85,000 | 125,000 | 40:60 |
| 11 East 70th St..... | 115,000 | 135,000 | 46:54 |
| 12 East 70th St..... | 87,000 | 113,000 | 44:56 |
| 13 East 70th St..... | 90,000 | 110,000 | 45:55 |
| 14 East 70th St..... | 91,000 | 109,000 | 45:55 |
| 15 East 70th St..... | 80,000 | 105,000 | 43:57 |
| 16 East 70th St..... | 90,000 | 105,000 | 46:54 |
| 17 East 70th St..... | 80,000 | 100,000 | 44:56 |
| 18 East 70th St..... | 85,000 | 100,000 | 46:54 |
| 19 East 70th St..... | 105,000 | 120,000 | 48:52 |
| 870 Madison Ave..... | 87,000 | 78,000 | 53:47 |
| 7 East 72nd St..... | 85,000 | 105,000 | 45:55 |
| 14 East 73rd St..... | 50,000 | 65,000 | 43:57 |
| 16 East 73rd St..... | 50,000 | 65,000 | 43:57 |
| 19 East 73rd St..... | 40,000 | 60,000 | 40:60 |
| 20 East 73rd St..... | 50,000 | 65,000 | 43:57 |
| 22 East 73rd St..... | 50,000 | 65,000 | 43:57 |
| 23 East 73rd St..... | 60,000 | 50,000 | 55:45 |
| 1 East 75th St..... | 155,000 | 185,000 | 54:46 |
| 5 East 76th St..... | 40,000 | 60,000 | 40:60 |
| 6 East 76th St..... | 52,000 | 80,000 | 39.3:60.7 |
| 7 East 76th St..... | 51,000 | 74,000 | 41:59 |
| 10 East 76th St..... | 54,000 | 66,000 | 45:55 |
| 11 East 76th St..... | 37,000 | 58,000 | 38.9:61.1 |
| 11½ East 76th St..... | 46,000 | 64,000 | 42:58 |
| 4 East 77th St..... | 60,000 | 85,000 | 41:59 |
| 3 East 78th St..... | 140,000 | 145,000 | 49:51 |
| 4 East 78th St..... | 95,000 | 145,000 | 40:60 |
| 5 East 78th St..... | 75,000 | 100,000 | 43:57 |
| 6 East 78th St..... | 65,000 | 100,000 | 39:61 |
| 7 East 78th St..... | 75,000 | 100,000 | 43:57 |
| 8 East 78th St..... | 120,000 | 125,000 | 49:51 |
| 10 East 78th St..... | 110,000 | 105,000 | 51:49 |
| 12 East 78th St..... | 75,000 | 100,000 | 43:57 |
| 14 East 78th St..... | 75,000 | 95,000 | 40:60 |
| 16 East 78th St..... | 100,000 | 125,000 | 44:56 |
| 18 East 78th St..... | 100,000 | 100,000 | 50:50 |
| — East 78th St..... | 87,000 | 93,000 | 48:52 |
| 2 East 80th St..... | 60,000 | 60,000 | 50:50 |
| 3 East 80th St..... | 65,000 | 100,000 | 39:61 |
| 9 East 80th St..... | 30,000 | 45,000 | 40:60 |
| 11 East 80th St..... | 47,000 | 45,000 | 49:51 |
| 15-17 East 80th St..... | 100,000 | 100,000 | 56:44 |
| 16 East 80th St..... | 40,000 | 55,000 | 42:58 |
| 3 East 81st St..... | 45,000 | 50,000 | 47:53 |
| 16 East 81st St..... | 45,000 | 45,000 | 50:50 |
| 18 East 81st St..... | 50,000 | 45,000 | 53:47 |
| 21 East 81st St..... | 50,000 | 45,000 | 53:47 |
| 23 East 81st St..... | 51,000 | 46,000 | 53:47 |
| 24-26 East 81st St..... | 99,500 | 70,500 | 66:44 |
| 3 East 82nd St..... | 70,000 | 60,000 | 54:46 |
| 4 East 82nd St..... | 38,000 | 52,000 | 42:58 |
| 5 East 82nd St..... | 72,000 | 58,000 | 55:45 |
| 7 East 82nd St..... | 45,000 | 55,000 | 45:55 |
| 9 East 82nd St..... | 40,000 | 55,000 | 42:58 |
| 11 East 82nd St..... | 40,000 | 55,000 | 42:58 |
| 14 East 82nd St..... | 47,000 | 48,000 | 49:51 |
| 15 East 82nd St..... | 40,000 | 55,000 | 42:58 |

SECTION OF SIDE STREETS EAST OF FIFTH AVENUE—Concluded

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|--------------------|---------------------|-------|
| | Improvements | Land | |
| 17 East 82nd St..... | \$40,000 | \$55,000 | 42:58 |
| 18 East 82nd St..... | 68,000 | 57,000 | 54:46 |
| 20 East 82nd St..... | 66,000 | 59,000 | 53:47 |
| 22 East 82nd St..... | 70,000 | 65,000 | 52:48 |
| 24 East 82nd St..... | 68,000 | 59,000 | 54:46 |
| 6 East 83rd St..... | 85,000 | 70,000 | 55:45 |
| 8 East 83rd St..... | 80,000 | 65,000 | 55:45 |
| 10 East 83rd St..... | 75,000 | 55,000 | 58:42 |
| 7 East 84th St..... | 45,000 | 55,000 | 45:55 |
| 9 East 84th St..... | 85,000 | 55,000 | 61:39 |
| 11 East 84th St..... | 88,000 | 57,000 | 61:39 |
| 13-15 East 84th St..... | 75,000 | 100,000 | 43:57 |
| 7 East 86th St..... | 45,000 | 65,000 | 61:59 |
| 13 East 86th St..... | 47,000 | 58,000 | 45:55 |
| 15 East 86th St..... | 47,000 | 53,000 | 47:53 |
| 17 East 86th St..... | 52,000 | 58,000 | 47:53 |
| 4 East 87th St..... | 130,000 | 90,000 | 59:41 |
| 6 East 87th St..... | 150,000 | 155,000 | 49:51 |
| 5 East 88th St..... | 65,000 | 60,000 | 52:48 |
| 7 East 88th St..... | 57,000 | 53,000 | 52:48 |
| 9 East 88th St..... | 58,000 | 57,000 | 50:50 |
| 4 East 89th St..... | 134,000 | 66,000 | 66:33 |
| 5 East 89th St..... | 70,000 | 80,000 | 47:53 |
| 9 East 89th St..... | 68,000 | 62,000 | 52:48 |
| 11 East 89th St..... | 58,000 | 47,000 | 55:45 |
| — East 89th St..... | 69,000 | 51,000 | 57:43 |
| 9 East 90th St..... | 85,000 | 60,000 | 59:41 |
| 11 East 90th St..... | 85,000 | 55,000 | 61:39 |
| | <u>\$8,902,500</u> | <u>\$10,067,500</u> | |

SECTION OF SIDE STREETS OFF RIVERSIDE DRIVE

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|--------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 327 West 82nd St..... | \$7,000 | \$21,000 | 25:75 |
| 331 West 82nd St..... | 12,000 | 25,000 | 33:67 |
| 300 West 83rd St..... | 4,000 | 44,000 | 8:92 |
| 302 West 83rd St..... | 3,000 | 31,000 | 9:91 |
| 304 West 83rd St..... | 3,000 | 25,000 | 11:89 |
| 306 West 83rd St..... | 3,000 | 18,000 | 14:86 |
| 308 West 83rd St..... | 6,000 | 14,000 | 29:71 |
| 309 West 83rd St..... | 4,500 | 12,500 | 26:74 |
| 310 West 83rd St..... | 5,500 | 14,500 | 27:73 |
| 311 West 83rd St..... | 4,500 | 12,500 | 26:74 |
| 312 West 83rd St..... | 4,000 | 14,000 | 26:74 |
| 313 West 83rd St..... | 4,500 | 12,500 | 26:74 |
| 314 West 83rd St..... | 4,000 | 14,000 | 26:74 |
| 315 West 83rd St..... | 4,500 | 12,500 | 26:74 |
| 316 West 83rd St..... | 3,300 | 14,500 | 19:81 |
| 301 West 84th St..... | 8,000 | 20,000 | 29:71 |
| 328 West 84th St..... | 5,000 | 12,500 | 29:71 |
| 330 West 84th St..... | 7,500 | 15,000 | 33:67 |
| 332 West 84th St..... | 7,500 | 15,000 | 33:67 |
| 334 West 84th St..... | 6,500 | 13,500 | 33:67 |
| 338 West 84th St..... | 9,000 | 15,000 | 37:63 |
| 340 West 84th St..... | 6,500 | 13,500 | 33:67 |
| 342 West 84th St..... | 6,500 | 13,500 | 33:67 |
| 344 West 84th St..... | 8,000 | 15,000 | 35:65 |
| 347 West 84th St..... | 6,500 | 13,500 | 33:67 |
| 300 West 85th St..... | 7,000 | 15,000 | 32:68 |
| 302 West 85th St..... | 5,000 | 15,000 | 25:75 |
| 304 West 85th St..... | 8,000 | 13,500 | 37:63 |
| 314 West 85th St..... | 35,000 | 65,000 | 35:65 |
| 316 West 85th St..... | 7,000 | 13,000 | 35:65 |
| 318 West 85th St..... | 7,000 | 13,000 | 35:65 |
| 320 West 85th St..... | 7,000 | 13,000 | 35:65 |
| 322 West 85th St..... | 7,000 | 13,000 | 35:65 |
| 323 West 85th St..... | 1,000 | 21,000 | 5:95 |
| 324 West 85th St..... | 7,000 | 13,000 | 35:65 |
| 326 West 85th St..... | 7,000 | 13,000 | 35:65 |
| 329 West 85th St..... | 6,500 | 16,500 | 28:72 |
| 331 West 85th St..... | 6,500 | 16,500 | 28:72 |
| 333 West 85th St..... | 6,500 | 16,500 | 28:72 |
| 335 West 85th St..... | 6,500 | 16,500 | 28:72 |
| 337 West 85th St..... | 6,500 | 16,500 | 28:72 |
| 339-41 West 85th St..... | 11,000 | 21,000 | 33:67 |
| 303 West 86th St..... | 11,500 | 20,500 | 36:64 |
| 304 West 86th St..... | 12,500 | 21,000 | 37:63 |
| 306 West 86th St..... | 12,500 | 21,000 | 37:63 |
| 308 West 86th St..... | 12,000 | 20,000 | 38:62 |
| 310 West 86th St..... | 12,000 | 20,000 | 37:63 |
| 312 West 86th St..... | 11,000 | 18,500 | 37:63 |
| 314 West 86th St..... | 13,000 | 21,500 | 38:62 |
| 316 West 86th St..... | 12,500 | 21,000 | 37:63 |
| 318 West 86th St..... | 12,500 | 21,000 | 37:63 |
| 320 West 86th St..... | 12,500 | 21,000 | 37:63 |
| 322 West 86th St..... | 12,500 | 21,000 | 37:63 |
| 328 West 86th St..... | 1,000 | 55,000 | 2:98 |
| 332 West 86th St..... | 11,000 | 20,000 | 35:65 |
| 334 West 86th St..... | 11,000 | 20,000 | 35:65 |
| 336 West 86th St..... | 11,000 | 20,000 | 35:65 |
| 337 West 86th St..... | 11,000 | 20,000 | 35:65 |
| 338 West 86th St..... | 12,000 | 20,000 | 37:63 |
| 339 West 86th St..... | 11,000 | 20,000 | 35:65 |
| 341 West 86th St..... | 11,000 | 20,000 | 35:65 |

SECTION OF SIDE STREETS OFF RIVERSIDE DRIVE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|------------------|--------------------|-------|
| | Improvements | Land | |
| 343 West 86th St..... | \$11,000 | \$20,000 | 35:65 |
| 307 West 87th St..... | 8,000 | 13,000 | 38:62 |
| 313 West 87th St..... | 7,500 | 13,500 | 36:64 |
| 317 West 87th St..... | 9,000 | 15,000 | 37:63 |
| 319 West 87th St..... | 9,000 | 15,000 | 37:63 |
| 321 West 87th St..... | 9,000 | 15,000 | 37:63 |
| 322 West 87th St..... | 9,000 | 15,000 | 37:63 |
| 323 West 87th St..... | 9,000 | 15,000 | 37:63 |
| 325 West 87th St..... | 9,000 | 15,000 | 37:63 |
| — West 87th St..... | 1,000 | 58,000 | 2:98 |
| | \$578,800 | \$1,350,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 307 West 82nd St..... | \$10,000 | \$15,000 | 40:60 |
| 309 West 82nd St..... | 10,000 | 15,000 | 40:60 |
| 310 West 82nd St..... | 13,000 | 13,000 | 50:50 |
| 311 West 82nd St..... | 10,000 | 15,000 | 40:60 |
| 312 West 82nd St..... | 12,000 | 12,500 | 49:51 |
| 313 West 82nd St..... | 10,000 | 15,000 | 40:60 |
| 314 West 82nd St..... | 13,000 | 13,000 | 50:50 |
| 315 West 82nd St..... | 10,000 | 15,000 | 40:60 |
| 317 West 82nd St..... | 14,000 | 15,000 | 48:52 |
| 318 West 82nd St..... | 12,000 | 13,000 | 48:52 |
| 319 West 82nd St..... | 14,000 | 15,000 | 48:52 |
| 320 West 82nd St..... | 12,000 | 11,000 | 52:48 |
| 321 West 82nd St..... | 14,000 | 15,000 | 48:52 |
| 323 West 82nd St..... | 14,000 | 15,000 | 48:52 |
| 324 West 82nd St..... | 12,000 | 11,000 | 52:48 |
| 325 West 82nd St..... | 15,000 | 15,000 | 50:50 |
| 326 West 82nd St..... | 14,000 | 18,000 | 44:56 |
| 329 West 82nd St..... | 31,000 | 24,000 | 56:44 |
| 307 West 83rd St..... | 10,000 | 14,000 | 42:58 |
| 332 West 83rd St..... | 17,500 | 17,500 | 50:50 |
| 303 West 84th St..... | 11,000 | 14,000 | 44:56 |
| 305 West 84th St..... | 14,500 | 13,000 | 53:47 |
| 307 West 84th St..... | 14,500 | 13,000 | 53:47 |
| 309 West 84th St..... | 14,000 | 12,500 | 53:47 |
| 311 West 84th St..... | 15,000 | 13,000 | 54:46 |
| 313 West 84th St..... | 14,000 | 12,500 | 53:47 |
| 317 West 84th St..... | 14,500 | 13,000 | 53:47 |
| 319 West 84th St..... | 9,500 | 14,500 | 40:60 |
| 321 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 323 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 325 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 327 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 329 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 331 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 333 West 84th St..... | 10,000 | 13,500 | 41:59 |
| 335 West 84th St..... | 11,000 | 13,500 | 45:55 |
| 336 West 84th St..... | 6,500 | 13,500 | 44:66 |
| 337 West 84th St..... | 11,000 | 13,500 | 45:55 |
| 339 West 84th St..... | 11,000 | 14,500 | 43:57 |
| 341 West 84th St..... | 15,000 | 13,000 | 54:46 |
| 343 West 84th St..... | 13,000 | 12,500 | 52:48 |
| 345 West 84th St..... | 15,000 | 13,000 | 54:46 |
| 346 West 84th St..... | 12,000 | 17,000 | 41:59 |
| 349 West 84th St..... | 14,000 | 13,000 | 52:48 |

SECTION OF SIDE STREETS OFF RIVERSIDE DRIVE—Continued

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|----------|-----------|
| | Improvements | Land | |
| 351 West 84th St..... | \$12,500 | \$12,500 | 50:50 |
| 353 West 84th St..... | 12,500 | 12,500 | 50:50 |
| 355 West 84th St..... | 12,500 | 12,500 | 50:50 |
| 357 West 84th St..... | 15,000 | 13,000 | 54:46 |
| 309 West 85th St..... | 15,000 | 14,000 | 52:48 |
| 311 West 85th St..... | 14,500 | 13,500 | 52:48 |
| 313 West 85th St..... | 15,000 | 14,000 | 52:48 |
| 327 West 85th St..... | 15,000 | 14,000 | 52:48 |
| 332 West 85th St..... | 20,000 | 20,000 | 50:50 |
| 334 West 85th St..... | 20,000 | 20,000 | 50:50 |
| 302 West 86th St..... | 12,000 | 19,000 | 38.7:61.3 |
| 305 West 86th St..... | 11,000 | 20,000 | 45:65 |
| 307 West 86th St..... | 11,000 | 20,000 | 45:65 |
| 309 West 86th St..... | 11,000 | 20,000 | 45:65 |
| 311 West 86th St..... | 14,000 | 20,000 | 41:59 |
| 313 West 86th St..... | 15,000 | 17,000 | 47:53 |
| 315 West 86th St..... | 14,000 | 18,000 | 44:56 |
| 317 West 86th St..... | 14,000 | 17,000 | 45:55 |
| 319 West 86th St..... | 14,000 | 18,000 | 44:56 |
| 321 West 86th St..... | 14,000 | 17,000 | 45:55 |
| 323 West 86th St..... | 17,500 | 18,500 | 49:51 |
| 324 West 86th St..... | 17,500 | 19,500 | 42:58 |
| 325 West 86th St..... | 17,500 | 19,500 | 47:53 |
| 327 West 86th St..... | 15,000 | 18,000 | 45:55 |
| 329 West 86th St..... | 16,000 | 20,000 | 43:57 |
| 330 West 86th St..... | 11,000 | 15,000 | 42:58 |
| 331 West 86th St..... | 16,000 | 18,000 | 47:53 |
| 333 West 86th St..... | 16,000 | 20,000 | 43:57 |
| 335 West 86th St..... | 13,000 | 20,000 | 39.4:60.6 |
| 345 West 86th St..... | 20,000 | 24,000 | 45:55 |
| 347 West 86th St..... | 21,000 | 24,000 | 47:53 |
| 349 West 86th St..... | 23,000 | 25,000 | 57:43 |
| 381 West 86th St..... | 23,000 | 25,000 | 57:43 |
| 302 West 87th St..... | 8,500 | 12,500 | 40:60 |
| 303 West 87th St..... | 9,000 | 14,000 | 39.1:60.9 |
| 304 West 87th St..... | 8,500 | 12,500 | 40:60 |
| 305 West 87th St..... | 8,500 | 13,500 | 38.6:61.4 |
| 306 West 87th St..... | 8,500 | 12,500 | 40:60 |
| 308 West 87th St..... | 8,500 | 12,500 | 40:60 |
| 309 West 87th St..... | 8,500 | 13,500 | 38.6:61.4 |
| 310 West 87th St..... | 8,000 | 12,000 | 40:60 |
| 311 West 87th St..... | 8,500 | 13,500 | 38.6:61.4 |
| 312 West 87th St..... | 8,500 | 12,500 | 40:60 |
| 315 West 87th St..... | 8,500 | 13,500 | 38.6:61.4 |
| 324 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 326 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 327 West 87th St..... | 14,000 | 12,000 | 54:46 |
| 328 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 329 West 87th St..... | 13,000 | 11,500 | 53:47 |
| 330 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 331 West 87th St..... | 13,000 | 11,500 | 53:47 |
| 332 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 333 West 87th St..... | 14,000 | 12,000 | 54:46 |
| 334 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 335 West 87th St..... | 14,000 | 14,000 | 50:50 |
| 336 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 337 West 87th St..... | 14,000 | 14,000 | 50:50 |
| 338 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 339 West 87th St..... | 18,000 | 13,500 | 57:43 |
| 340 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 341 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 342 West 87th St..... | 11,000 | 15,000 | 42:58 |
| 343 West 87th St..... | 19,000 | 15,000 | 56:44 |

SECTION OF SIDE STREETS OFF RIVERSIDE DRIVE—Concluded

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 344 West 87th St..... | \$20,000 | \$15,000 | 57:43 |
| 345 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 346 West 87th St..... | 21,000 | 15,000 | 58:42 |
| 347 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 348 West 87th St..... | 20,000 | 15,000 | 57:43 |
| 349 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 350 West 87th St..... | 20,000 | 15,000 | 57:43 |
| 351 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 352 West 87th St..... | 20,000 | 15,000 | 57:43 |
| 353 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 355 West 87th St..... | 19,000 | 15,000 | 56:44 |
| 302 West 88th St..... | 14,000 | 15,000 | 48:52 |
| 303 West 88th St..... | 11,000 | 14,000 | 40:54 |
| 304 West 88th St..... | 15,000 | 15,500 | 49:51 |
| 305 West 88th St..... | 12,000 | 13,000 | 48:52 |
| 306 West 88th St..... | 15,000 | 15,500 | 48:52 |
| 307 West 88th St..... | 12,000 | 14,000 | 46:54 |
| 308 West 88th St..... | 15,000 | 15,500 | 48:52 |
| 309 West 88th St..... | 11,000 | 14,000 | 44:56 |
| 310 West 88th St..... | 15,000 | 15,000 | 50:50 |
| 311 West 88th St..... | 17,500 | 13,500 | 56:44 |
| 312 West 88th St..... | 15,000 | 15,500 | 48:52 |
| 313 West 88th St..... | 12,000 | 14,000 | 46:54 |
| 314 West 88th St..... | 15,000 | 15,500 | 48:52 |
| 315 West 88th St..... | 20,000 | 15,000 | 57:43 |
| 316 West 88th St..... | 12,000 | 15,000 | 44:56 |
| 317 West 88th St..... | 20,000 | 15,000 | 57:43 |
| 318 West 88th St..... | 12,000 | 15,000 | 44:56 |
| 319 West 88th St..... | 17,000 | 15,000 | 53:47 |
| 320 West 88th St..... | 12,000 | 15,000 | 44:56 |
| 321 West 88th St..... | 17,000 | 15,000 | 53:47 |
| 322 West 88th St..... | 12,000 | 15,000 | 44:56 |
| 323 West 88th St..... | 17,000 | 15,000 | 56:44 |
| 324 West 88th St..... | 12,000 | 15,000 | 44:56 |
| 325 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 326 West 88th St..... | 15,000 | 14,000 | 52:48 |
| 327 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 328 West 88th St..... | 14,500 | 13,500 | 52:48 |
| 329 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 330 West 88th St..... | 14,500 | 13,500 | 52:48 |
| 331 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 332 West 88th St..... | 18,000 | 15,000 | 55:45 |
| 333 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 334 West 88th St..... | 18,000 | 15,000 | 55:45 |
| 335 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 336 West 88th St..... | 18,500 | 15,500 | 54:46 |
| 337 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 338 West 88th St..... | 18,500 | 15,500 | 54:46 |
| 339 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 340 West 88th St..... | 18,500 | 15,500 | 54:46 |
| 341 West 88th St..... | 19,000 | 15,000 | 56:44 |
| 342 West 88th St..... | 18,500 | 15,500 | 54:46 |
| 344 West 88th St..... | 16,500 | 15,500 | 52:48 |
| | \$2,289,500 | \$2,419,500 | |

SECTION OF SIDE STREETS WEST OF CENTRAL PARK

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 5 West 90th St..... | \$9,000 | \$15,000 | 38:62 |
| 7 West 90th St..... | 9,000 | 15,000 | 38:62 |
| 9 West 90th St..... | 9,000 | 15,000 | 38:62 |
| 11 West 90th St..... | 9,000 | 15,000 | 38:62 |
| 13 West 90th St..... | 9,000 | 15,000 | 38:62 |
| 15 West 90th St..... | 9,000 | 15,000 | 38:62 |
| 17 West 90th St..... | 7,500 | 14,000 | 35:65 |
| 19 West 90th St..... | 7,500 | 13,500 | 36:64 |
| 20 West 90th St..... | 8,500 | 14,000 | 38:62 |
| 21 West 90th St..... | 7,500 | 13,500 | 36:64 |
| 28 West 90th St..... | 8,000 | 15,000 | 35:65 |
| 30 West 90th St..... | 7,000 | 15,000 | 32:68 |
| 32 West 90th St..... | 8,000 | 15,000 | 35:65 |
| 34 West 90th St..... | 7,000 | 15,000 | 32:68 |
| 38 West 90th St..... | 7,000 | 15,000 | 32:68 |
| 40 West 90th St..... | 8,000 | 15,000 | 35:65 |
| 53 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 54 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 55 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 56 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 57 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 58 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 59 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 60 West 90th St..... | 8,000 | 14,000 | 36:64 |
| 61 West 90th St..... | 6,000 | 14,000 | 30:70 |
| 63 West 90th St..... | 6,000 | 14,000 | 30:70 |
| 65 West 90th St..... | 6,000 | 14,000 | 30:70 |
| 28 West 91st St..... | 7,500 | 13,500 | 36:64 |
| 30 West 91st St..... | 7,500 | 13,500 | 36:64 |
| 32 West 91st St..... | 7,500 | 13,500 | 36:64 |
| 34 West 91st St..... | 9,500 | 13,500 | 38:62 |
| 36 West 91st St..... | 9,500 | 13,500 | 38:62 |
| 38 West 91st St..... | 9,500 | 13,500 | 38:62 |
| 40 West 91st St..... | 9,500 | 13,500 | 38:62 |
| 42 West 91st St..... | 7,500 | 13,500 | 36:64 |
| 44 West 91st St..... | 7,500 | 13,500 | 36:64 |
| 45 West 91st St..... | 7,000 | 15,000 | 32:68 |
| 46 West 91st St..... | 7,500 | 13,500 | 36:64 |
| 47 West 91st St..... | 5,500 | 13,000 | 30:70 |
| 49 West 91st St..... | 9,000 | 15,000 | 38:62 |
| 53 West 91st St..... | 9,000 | 15,000 | 37:63 |
| 55 West 91st St..... | 8,000 | 13,000 | 38:62 |
| 57 West 91st St..... | 8,000 | 15,000 | 35:65 |
| 59 West 91st St..... | 6,000 | 13,500 | 31:69 |
| 70 West 91st St..... | 5,500 | 16,000 | 25:75 |
| 72 West 91st St..... | 5,500 | 16,000 | 25:75 |
| 74 West 91st St..... | 5,000 | 16,000 | 24:76 |
| 31 West 92nd St..... | 3,000 | 11,000 | 21:79 |
| 33 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 35 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 37 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 39 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 41 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 43 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 45 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 47 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 49 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 51 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 53 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 55 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 57 West 92nd St..... | 4,000 | 14,000 | 22:78 |

SECTION OF SIDE STREETS WEST OF CENTRAL PARK—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 59 West 92nd St..... | \$4,000 | \$14,000 | 22:78 |
| 61 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 62 West 92nd St..... | 9,500 | 16,500 | 37:63 |
| 63 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 64 West 92nd St..... | 6,000 | 15,000 | 29:71 |
| 65 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 66 West 92nd St..... | 6,000 | 15,000 | 29:71 |
| 67 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 68 West 92nd St..... | 6,000 | 15,000 | 29:71 |
| 69 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 70 West 92nd St..... | 6,000 | 15,000 | 29:71 |
| 71 West 92nd St..... | 4,000 | 14,000 | 22:78 |
| 72 West 92nd St..... | 4,500 | 14,500 | 24:76 |
| 8 West 93rd St..... | 3,000 | 18,000 | 14:86 |
| 19 West 93rd St..... | 2,000 | 13,500 | 16:84 |
| 21 West 93rd St..... | 2,500 | 14,000 | 15:85 |
| 23 West 93rd St..... | 2,500 | 14,000 | 15:85 |
| 25 West 93rd St..... | 2,500 | 14,000 | 15:85 |
| 27 West 93rd St..... | 2,500 | 14,000 | 15:85 |
| 29 West 93rd St..... | 2,500 | 14,000 | 15:85 |
| 31 West 93rd St..... | 2,500 | 13,000 | 16:84 |
| 33 West 93rd St..... | 2,500 | 13,000 | 16:84 |
| 35 West 93rd St..... | 2,500 | 13,000 | 16:84 |
| 45 West 93rd St..... | 1,500 | 9,000 | 14:86 |
| 47 West 93rd St..... | 1,500 | 13,000 | 10:90 |
| 49 West 93rd St..... | 1,500 | 9,000 | 14:86 |
| 57 West 93rd St..... | 2,000 | 10,000 | 17:83 |
| 58 West 93rd St..... | 2,000 | 10,000 | 17:83 |
| 61 West 93rd St..... | 2,000 | 10,000 | 17:83 |
| 63 West 93rd St..... | 2,000 | 10,000 | 17:83 |
| 65 West 93rd St..... | 2,000 | 10,000 | 17:83 |
| 67 West 93rd St..... | 2,000 | 10,000 | 17:83 |
| 19 West 94th St..... | 6,000 | 10,500 | 36:64 |
| 21 West 94th St..... | 7,000 | 12,000 | 37:63 |
| 22 West 94th St..... | 6,000 | 12,500 | 32:68 |
| 23 West 94th St..... | 5,500 | 11,000 | 33:67 |
| 24 West 94th St..... | 5,500 | 11,000 | 33:67 |
| 25 West 94th St..... | 6,500 | 11,500 | 36:64 |
| 26 West 94th St..... | 5,500 | 11,500 | 32:68 |
| 27 West 94th St..... | 6,000 | 10,500 | 36:64 |
| 28 West 94th St..... | 6,500 | 11,000 | 37:63 |
| 29 West 94th St..... | 6,000 | 10,500 | 36:64 |
| 30 West 94th St..... | 6,000 | 11,000 | 35:65 |
| 32 West 94th St..... | 7,500 | 12,500 | 37:63 |
| 37 West 94th St..... | 6,000 | 12,000 | 33:67 |
| 38 West 94th St..... | 7,500 | 12,500 | 37:63 |
| 39 West 94th St..... | 6,000 | 12,000 | 33:67 |
| 40 West 94th St..... | 6,000 | 12,500 | 32:68 |
| 41 West 94th St..... | 6,000 | 12,000 | 33:67 |
| 42 West 94th St..... | 5,500 | 11,000 | 33:67 |
| 43 West 94th St..... | 6,000 | 12,000 | 33:67 |
| 44 West 94th St..... | 5,500 | 11,000 | 33:67 |
| 45 West 94th St..... | 6,500 | 13,500 | 32:68 |
| 46 West 94th St..... | 4,500 | 9,500 | 32:68 |
| 47 West 94th St..... | 4,000 | 9,500 | 30:70 |
| 55 West 94th St..... | 7,000 | 13,500 | 34:66 |
| 57 West 94th St..... | 7,000 | 13,500 | 34:66 |
| 59 West 94th St..... | 7,000 | 13,500 | 34:66 |
| 61 West 94th St..... | 6,000 | 13,000 | 32:68 |
| 62 West 94th St..... | 6,500 | 12,000 | 35:65 |
| 63 West 94th St..... | 6,000 | 12,000 | 33:67 |
| 64 West 94th St..... | 6,500 | 12,000 | 35:65 |
| 65 West 94th St..... | 6,000 | 12,000 | 33:67 |

SECTION OF SIDE STREETS WEST OF CENTRAL PARK—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 66 West 94th St..... | \$6,500 | \$12,000 | 35:65 |
| 67 West 94th St..... | 6,500 | 13,500 | 32:68 |
| 68 West 94th St..... | 6,500 | 12,000 | 35:65 |
| 69 West 94th St..... | 6,500 | 13,500 | 32:68 |
| 70 West 94th St..... | 6,500 | 12,000 | 35:65 |
| 71 West 94th St..... | 6,500 | 13,500 | 32:68 |
| 72 West 94th St..... | 6,500 | 12,000 | 35:65 |
| 76 West 94th St..... | 6,000 | 11,000 | 35:65 |
| 5 West 95th St..... | 9,000 | 17,000 | 35:65 |
| 25 West 95th St..... | 6,500 | 11,000 | 37:63 |
| 27 West 95th St..... | 6,500 | 11,000 | 37:63 |
| 29 West 95th St..... | 6,500 | 11,000 | 37:63 |
| 33 West 95th St..... | 5,500 | 11,000 | 33:67 |
| 35 West 95th St..... | 5,500 | 10,000 | 35:65 |
| 37 West 95th St..... | 5,500 | 10,000 | 35:65 |
| 39 West 95th St..... | 5,500 | 10,500 | 34:66 |
| 40 West 95th St..... | 5,000 | 12,500 | 29:71 |
| 42 West 95th St..... | 4,500 | 12,000 | 27:73 |
| 43 West 95th St..... | 6,500 | 11,000 | 37:63 |
| 44 West 95th St..... | 5,000 | 13,000 | 28:72 |
| 45 West 95th St..... | 7,000 | 11,500 | 38:62 |
| 46 West 95th St..... | 4,500 | 12,500 | 26:74 |
| 47 West 95th St..... | 7,000 | 11,500 | 38:62 |
| 48 West 95th St..... | 4,500 | 12,000 | 27:73 |
| 49 West 95th St..... | 7,000 | 11,500 | 38:62 |
| 50 West 95th St..... | 4,500 | 12,000 | 27:73 |
| 51 West 95th St..... | 7,000 | 11,500 | 38:62 |
| 52 West 95th St..... | 6,000 | 11,000 | 35:65 |
| 54 West 95th St..... | 4,500 | 12,000 | 27:73 |
| 56 West 95th St..... | 4,500 | 12,500 | 26:74 |
| 58 West 95th St..... | 4,000 | 11,000 | 27:73 |
| 60 West 95th St..... | 6,000 | 12,000 | 33:67 |
| 62 West 95th St..... | 6,500 | 12,500 | 34:66 |
| 64 West 95th St..... | 4,000 | 11,000 | 27:73 |
| 66 West 95th St..... | 4,500 | 12,500 | 26:74 |
| 67 West 95th St..... | 5,500 | 11,000 | 33:67 |
| 68 West 95th St..... | 4,000 | 12,000 | 25:75 |
| 69 West 95th St..... | 5,500 | 11,000 | 33:67 |
| 71 West 95th St..... | 6,500 | 12,000 | 35:65 |
| 73 West 95th St..... | 6,000 | 11,500 | 34:66 |
| 75 West 95th St..... | 5,000 | 10,000 | 33:67 |
| | \$950,500 | \$2,133,500 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 2 West 90th St..... | \$2,500 | \$19,000 | 57:43 |
| 4 West 90th St..... | 11,000 | 14,000 | 44:56 |
| 6 West 90th St..... | 11,000 | 14,000 | 44:56 |
| 8 West 90th St..... | 11,000 | 13,500 | 45:55 |
| 10 West 90th St..... | 11,000 | 14,000 | 44:56 |
| 12 West 90th St..... | 11,500 | 15,500 | 43:57 |
| 14 West 90th St..... | 11,500 | 15,500 | 43:57 |
| 16 West 90th St..... | 11,500 | 15,500 | 43:57 |
| 18 West 90th St..... | 14,000 | 15,500 | 47:53 |
| 20 West 90th St..... | 14,000 | 15,500 | 43:57 |
| 22 West 90th St..... | 11,000 | 15,000 | 42:58 |
| 23 West 90th St..... | 12,500 | 12,500 | 50:50 |

SECTION OF SIDE STREETS WEST OF CENTRAL PARK—Continued

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | | | Assessed Values | | Ratio |
|----------------------|--|--|-----------------|----------|-------------|
| | | | Improvements | Land | |
| 24 West 90th St..... | | | \$11,000 | \$15,000 | 42:58 |
| 25 West 90th St..... | | | 13,000 | 13,000 | 50:50 |
| 26 West 90th St..... | | | 11,000 | 15,000 | 42:58 |
| 27 West 90th St..... | | | 13,000 | 13,000 | 50:50 |
| 29 West 90th St..... | | | 9,500 | 14,500 | 40:60 |
| 31 West 90th St..... | | | 10,000 | 15,000 | 40:60 |
| 33 West 90th St..... | | | 9,500 | 14,500 | 40:60 |
| 35 West 90th St..... | | | 10,000 | 15,000 | 40:60 |
| 36 West 90th St..... | | | 10,000 | 15,000 | 40:60 |
| 37 West 90th St..... | | | 9,500 | 14,500 | 40:60 |
| 39 West 90th St..... | | | 10,000 | 15,000 | 40:60 |
| 41 West 90th St..... | | | 9,500 | 14,500 | 40:60 |
| 42 West 90th St..... | | | 7,000 | 15,000 | 40:60 |
| 43 West 90th St..... | | | 10,000 | 15,000 | 40:60 |
| 44 West 90th St..... | | | 18,000 | 15,000 | 55:45 |
| 45 West 90th St..... | | | 9,000 | 14,000 | 39:61 |
| 46 West 90th St..... | | | 18,000 | 15,000 | 55:45 |
| 47 West 90th St..... | | | 9,500 | 12,500 | 43:57 |
| 48 West 90th St..... | | | 19,000 | 15,000 | 56:44 |
| 49 West 90th St..... | | | 9,500 | 12,500 | 43:57 |
| 50 West 90th St..... | | | 19,000 | 15,000 | 56:44 |
| 51 West 90th St..... | | | 9,500 | 13,000 | 42:58 |
| 52 West 90th St..... | | | 19,000 | 15,000 | 56:44 |
| 17 West 91st St..... | | | 8,500 | 13,500 | 38.64:61.36 |
| 19 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 21 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 22 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 23 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 24 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 25 West 91st St..... | | | 9,000 | 13,000 | 41:59 |
| 26 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 27 West 91st St..... | | | 10,000 | 13,500 | 43:57 |
| 29 West 91st St..... | | | 11,000 | 14,000 | 44:56 |
| 31 West 91st St..... | | | 9,000 | 14,000 | 39:61 |
| 33 West 91st St..... | | | 11,000 | 14,000 | 44:56 |
| 35 West 91st St..... | | | 8,500 | 13,500 | 38.64:61.36 |
| 37 West 91st St..... | | | 11,000 | 14,000 | 39:61 |
| 39 West 91st St..... | | | 11,000 | 14,000 | 44:56 |
| 41 West 91st St..... | | | 9,000 | 14,000 | 39:61 |
| 43 West 91st St..... | | | 9,000 | 14,000 | 39:61 |
| 48 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 50 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 51 West 91st St..... | | | 8,500 | 13,500 | 38.64:61.36 |
| 52 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 54 West 91st St..... | | | 9,500 | 13,500 | 41:59 |
| 56 West 91st St..... | | | 11,000 | 15,000 | 42:58 |
| 58 West 91st St..... | | | 11,000 | 14,000 | 44:56 |
| 60 West 91st St..... | | | 11,000 | 15,000 | 42:58 |
| 62 West 91st St..... | | | 11,000 | 14,000 | 44:56 |
| 64 West 91st St..... | | | 11,000 | 15,000 | 42:58 |
| 66 West 91st St..... | | | 11,000 | 14,000 | 44:56 |
| 68 West 91st St..... | | | 11,000 | 15,000 | 42:58 |
| 30 West 92nd St..... | | | 8,500 | 12,500 | 40:60 |
| 32 West 92nd St..... | | | 9,500 | 12,500 | 43:57 |
| 34 West 92nd St..... | | | 9,500 | 12,500 | 43:57 |
| 36 West 92nd St..... | | | 9,500 | 12,500 | 43:57 |
| 38 West 92nd St..... | | | 9,500 | 12,500 | 43:57 |
| 40 West 92nd St..... | | | 9,500 | 12,500 | 43:57 |
| 42 West 92nd St..... | | | 8,000 | 12,500 | 42:58 |
| 44 West 92nd St..... | | | 10,500 | 12,500 | 46:54 |
| 46 West 92nd St..... | | | 9,000 | 13,000 | 41:51 |
| 48 West 92nd St..... | | | 9,500 | 13,000 | 42:58 |
| 50 West 92nd St..... | | | 9,500 | 13,000 | 42:58 |

SECTION OF SIDE STREETS WEST OF CENTRAL PARK—*Concluded*

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------|--------------------|--------------------|-------------|
| | Improvements | Land | |
| 52 West 92nd St..... | \$ 9,500 | \$13,000 | 42:58 |
| 54 West 92nd St..... | 9,500 | 13,000 | 42:58 |
| 56 West 92nd St..... | 9,500 | 12,500 | 43:57 |
| 58 West 92nd St..... | 8,500 | 12,500 | 40:60 |
| 60 West 92nd St..... | 20,500 | 21,500 | 49:51 |
| 11 West 94th St..... | 8,500 | 13,500 | 38.64:61.36 |
| 13 West 94th St..... | 9,000 | 13,000 | 41:59 |
| 14 West 94th St..... | 8,500 | 12,500 | 40:60 |
| 15 West 94th St..... | 9,000 | 12,000 | 43:57 |
| 16 West 94th St..... | 8,500 | 12,500 | 40:60 |
| 17 West 94th St..... | 9,000 | 12,000 | 43:57 |
| 18 West 94th St..... | 8,500 | 12,500 | 40:60 |
| 20 West 94th St..... | 8,500 | 12,500 | 40:60 |
| 31 West 94th St..... | 7,500 | 8,500 | 47:53 |
| 33 West 94th St..... | 7,500 | 8,500 | 47:53 |
| 34 West 94th St..... | 7,500 | 11,500 | 29:61 |
| 35 West 94th St..... | 9,000 | 13,000 | 41:59 |
| 36 West 94th St..... | 7,500 | 11,500 | 39:61 |
| 49 West 94th St..... | 9,500 | 13,500 | 41:59 |
| 51 West 94th St..... | 9,500 | 13,500 | 41:59 |
| 53 West 94th St..... | 9,500 | 13,500 | 41:59 |
| 60 West 94th St..... | 12,000 | 16,500 | 42:58 |
| 73 West 94th St..... | 9,000 | 13,000 | 41:59 |
| 74 West 94th St..... | 11,000 | 13,000 | 46:54 |
| 75 West 94th St..... | 9,000 | 14,000 | 39:61 |
| 4 West 95th St..... | 9,000 | 11,000 | 45:55 |
| 6 West 95th St..... | 9,000 | 11,000 | 45:55 |
| 7 West 95th St..... | 13,000 | 13,000 | 50:50 |
| 8 West 95th St..... | 9,000 | 11,000 | 45:55 |
| 9 West 95th St..... | 14,000 | 12,000 | 54:46 |
| 10 West 95th St..... | 11,000 | 12,000 | 48:52 |
| 11 West 95th St..... | 12,000 | 12,000 | 50:50 |
| 12 West 95th St..... | 11,500 | 12,500 | 48:52 |
| 13 West 95th St..... | 12,500 | 12,500 | 50:50 |
| 14 West 95th St..... | 11,500 | 12,000 | 48:52 |
| 16 West 95th St..... | 11,500 | 13,000 | 47:53 |
| 17 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 18 West 95th St..... | 8,000 | 12,000 | 40:60 |
| 19 West 95th St..... | 9,500 | 12,500 | 43:57 |
| 20 West 95th St..... | 8,500 | 12,500 | 40:60 |
| 21 West 95th St..... | 10,500 | 12,500 | 46:54 |
| 22 West 95th St..... | 8,500 | 12,500 | 40:60 |
| 23 West 95th St..... | 11,000 | 13,000 | 46:54 |
| 24 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 26 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 28 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 30 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 31 West 95th St..... | 7,500 | 11,000 | 40:60 |
| 32 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 34 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 36 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 38 West 95th St..... | 9,500 | 12,000 | 44:56 |
| 63 West 95th St..... | 9,000 | 13,000 | 41:59 |
| 65 West 95th St..... | 9,000 | 13,000 | 41:59 |
| | \$1,322,500 | \$1,726,500 | |

SECTION OF SIDE STREETS EAST OF LEXINGTON AVE.

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|----------|-------------|
| | Improvements | Land | |
| 157 East 70th St..... | \$ 8,000 | \$33,000 | 19:81 |
| 174 East 70th St..... | 3,500 | 15,500 | 18:82 |
| 175 East 70th St..... | 6,000 | 15,000 | 29:71 |
| 177 East 70th St..... | 3,000 | 11,000 | 21:79 |
| 179 East 70th St..... | 3,000 | 11,000 | 21:79 |
| 181 East 70th St..... | 3,000 | 14,000 | 18:82 |
| 146 East 71st St..... | 4,000 | 11,500 | 26:74 |
| 148 East 71st St..... | 4,000 | 12,000 | 25:75 |
| 150 East 71st St..... | 4,500 | 14,000 | 22:78 |
| 151 East 71st St..... | 3,500 | 12,000 | 23:77 |
| 152 East 71st St..... | 5,000 | 14,500 | 26:74 |
| 153 East 71st St..... | 3,500 | 11,000 | 24:76 |
| 154 East 71st St..... | 6,000 | 18,000 | 25:75 |
| 155 East 71st St..... | 14,000 | 18,000 | 36:64 |
| 156 East 71st St..... | 6,000 | 18,000 | 25:75 |
| 158 East 71st St..... | 9,000 | 18,000 | 33:67 |
| 159 East 71st St..... | 7,000 | 18,000 | 28:72 |
| 160 East 71st St..... | 5,500 | 14,500 | 27:73 |
| 164 East 71st St..... | 7,000 | 11,000 | 38.33:61.67 |
| 166 East 71st St..... | 7,000 | 11,000 | 38.33:61.67 |
| 168 East 71st St..... | 8,000 | 15,000 | 35:65 |
| 169 East 71st St..... | 4,500 | 15,000 | 23:77 |
| 170 East 71st St..... | 8,000 | 15,000 | 35:65 |
| 171 East 71st St..... | 4,000 | 13,500 | 23:77 |
| 172 East 71st St..... | 5,000 | 15,000 | 25:75 |
| 181 East 71st St..... | 4,500 | 15,000 | 23:77 |
| 183 East 71st St..... | 4,500 | 15,000 | 23:77 |
| 185 East 71st St..... | 5,000 | 15,000 | 25:75 |
| 187 East 71st St..... | 4,500 | 13,500 | 25:75 |
| 145 East 72nd St..... | 5,000 | 18,000 | 22:78 |
| 152 East 72nd St..... | 10,000 | 20,000 | 33:67 |
| 154 East 72nd St..... | 6,000 | 17,000 | 26:74 |
| 156 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 158 East 72nd St..... | 6,000 | 18,500 | 24:76 |
| 160 East 72nd St..... | 6,000 | 18,500 | 24:76 |
| 162 East 72nd St..... | 6,000 | 18,000 | 25:75 |
| 164 East 72nd St..... | 6,000 | 18,000 | 25:75 |
| 166 East 72nd St..... | 6,000 | 18,000 | 25:75 |
| 168 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 170 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 172 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 174 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 176 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 178 East 72nd St..... | 6,000 | 16,000 | 27:73 |
| 149 East 73rd St..... | 42,000 | 70,000 | 37:63 |
| 153 East 73rd St..... | 1,000 | 12,000 | 7:93 |
| 155 East 73rd St..... | 1,000 | 12,000 | 7:93 |
| 157 East 73rd St..... | 1,500 | 14,000 | 7:93 |
| 170 East 73rd St..... | 9,500 | 17,500 | 35:65 |
| 171 East 73rd St..... | 2,000 | 12,500 | 14:86 |
| 172 East 73rd St..... | 9,500 | 17,500 | 35:65 |
| 175 East 73rd St..... | 2,500 | 12,500 | 14:86 |
| 180 East 73rd St..... | 9,500 | 17,500 | 35:65 |
| 181 East 73rd St..... | 2,000 | 12,500 | 14:86 |
| 183 East 73rd St..... | 2,500 | 12,500 | 17:83 |
| 184-6 East 73rd St..... | 7,000 | 28,000 | 20:80 |
| 144 East 74th St..... | 5,000 | 20,000 | 20:80 |
| 146 East 74th St..... | 4,000 | 13,000 | 24:76 |
| 148 East 74th St..... | 4,000 | 12,000 | 26:74 |
| 150 East 74th St..... | 4,000 | 11,000 | 27:73 |
| 153 East 74th St..... | 5,000 | 13,000 | 28:72 |

SECTION OF SIDE STREETS EAST OF LEXINGTON AVENUE—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 154 East 74th St..... | \$4,500 | \$12,500 | 28:72 |
| 155 East 74th St..... | 4,000 | 12,000 | 25:75 |
| 156 East 74th St..... | 4,500 | 12,500 | 28:72 |
| 157 East 74th St..... | 5,000 | 12,000 | 29:71 |
| 158 East 74th St..... | 4,500 | 12,500 | 28:72 |
| 159 East 74th St..... | 4,000 | 12,000 | 25:75 |
| 168 East 74th St..... | 9,000 | 19,000 | 34:66 |
| 170 East 74th St..... | 9,000 | 19,000 | 32:68 |
| 172 East 74th St..... | 9,000 | 19,000 | 32:68 |
| 148 East 78th St..... | 3,500 | 9,500 | 27:73 |
| 149 East 78th St..... | 3,000 | 9,500 | 24:76 |
| 150 East 78th St..... | 4,000 | 11,000 | 27:73 |
| 151 East 78th St..... | 3,500 | 9,500 | 27:73 |
| 152 East 78th St..... | 4,000 | 11,000 | 27:73 |
| 153 East 78th St..... | 2,500 | 7,000 | 26:74 |
| 154 East 78th St..... | 4,000 | 11,000 | 27:73 |
| 155 East 78th St..... | 2,500 | 7,000 | 26:74 |
| 156 East 78th St..... | 4,000 | 11,000 | 27:73 |
| 157 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 158 East 78th St..... | 4,000 | 11,000 | 27:73 |
| 159 East 78th St..... | 2,500 | 11,000 | 18:82 |
| 160 East 78th St..... | 4,000 | 11,000 | 27:73 |
| 161 East 78th St..... | 2,500 | 11,000 | 18:82 |
| 163-5 East 78th St..... | 6,000 | 22,000 | 21:79 |
| 167 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 169 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 171 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 173 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 175 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 177 East 78th St..... | 3,000 | 11,000 | 21:79 |
| 150 East 79th St..... | 3,500 | 11,500 | 23:77 |
| 152 East 79th St..... | 3,500 | 10,500 | 25:75 |
| 154 East 79th St..... | 4,000 | 12,000 | 25:75 |
| 158 East 79th St..... | 8,000 | 14,000 | 36:64 |
| 160 East 79th St..... | 8,000 | 14,000 | 36:64 |
| 162 East 79th St..... | 8,000 | 14,000 | 36:64 |
| 164 East 79th St..... | 8,000 | 14,000 | 36:64 |
| 168 East 79th St..... | 10,500 | 17,500 | 37:63 |
| 170 East 79th St..... | 4,000 | 13,000 | 23:77 |
| 172 East 79th St..... | 4,000 | 13,000 | 23:77 |
| 174 East 79th St..... | 4,000 | 13,000 | 23:77 |
| 176 East 79th St..... | 4,000 | 13,000 | 23:77 |
| 178 East 79th St..... | 8,500 | 17,500 | 33:67 |
| 180 East 79th St..... | 3,500 | 11,500 | 23:77 |
| 182 East 79th St..... | 3,500 | 11,500 | 23:77 |
| 184 East 79th St..... | 3,500 | 11,500 | 23:77 |
| | \$578,500 | \$1,570,000 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 154 East 70th St..... | \$57,000 | \$38,000 | 59:41 |
| 155 East 70th St..... | 12,000 | 17,000 | 41:59 |
| 158 East 70th St..... | 17,500 | 17,500 | 50:50 |
| 159 East 70th St..... | 12,000 | 17,000 | 41:59 |
| 160 East 70th St..... | 16,500 | 17,500 | 49:51 |
| 161 East 70th St..... | 14,000 | 18,000 | 44:56 |
| 162 East 70th St..... | 16,500 | 17,500 | 49:51 |
| 163 East 70th St..... | 19,000 | 23,000 | 45:55 |

SECTION OF SIDE STREETS EAST OF LEXINGTON AVENUE—*Concluded*

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 164 East 70th St..... | \$14,500 | \$17,500 | 45:55 |
| 165 East 70th St..... | 25,000 | 30,000 | 45:55 |
| 168-72 East 70th St..... | 65,000 | 55,000 | 54:46 |
| 169 East 70th St..... | 13,000 | 15,000 | 46:54 |
| 171 East 70th St..... | 11,000 | 15,000 | 42:58 |
| 176 East 70th St..... | 16,000 | 16,000 | 50:50 |
| 157 East 71st St..... | 19,000 | 18,000 | 51:49 |
| 161 East 71st St..... | 9,000 | 13,500 | 40:60 |
| 162 East 71st St..... | 17,500 | 14,500 | 55:45 |
| 163 East 71st St..... | 9,000 | 13,500 | 40:60 |
| 165 East 71st St..... | 14,000 | 15,000 | 48:52 |
| 167 East 71st St..... | 13,000 | 15,000 | 46:54 |
| 173-75 East 71st St..... | 33,000 | 27,000 | 55:45 |
| 177 East 71st St..... | 16,000 | 18,000 | 47:53 |
| 179 East 71st St..... | 26,000 | 18,000 | 59:41 |
| 147 East 72nd St..... | 12,000 | 18,000 | 40:60 |
| 149 East 72nd St..... | 15,000 | 18,000 | 45:55 |
| 151 East 72nd St..... | 15,000 | 18,000 | 45:55 |
| 180 East 72nd St..... | 18,000 | 22,000 | 45:55 |
| 160-2 East 73rd St..... | 45,000 | 46,000 | 49:51 |
| 164 East 73rd St..... | 35,000 | 30,000 | 54:46 |
| 168 East 73rd St..... | 15,500 | 17,500 | 47:53 |
| 173 East 73rd St..... | 8,500 | 12,500 | 40:60 |
| 178 East 73rd St..... | 15,500 | 17,500 | 47:53 |
| 182 East 73rd St..... | 13,500 | 17,500 | 44:56 |
| 151 East 74th St..... | 9,000 | 13,000 | 41:59 |
| 152 East 74th St..... | 23,000 | 11,000 | 68:32 |
| 160 East 74th St..... | 18,500 | 12,500 | 60:40 |
| 161 East 74th St..... | 15,500 | 13,500 | 53:47 |
| 162 East 74th St..... | 17,500 | 12,500 | 58:42 |
| 163 East 74th St..... | 14,500 | 13,500 | 52:48 |
| 164 East 74th St..... | 17,500 | 12,500 | 58:42 |
| 165 East 74th St..... | 14,500 | 13,500 | 52:48 |
| 166 East 74th St..... | 17,500 | 12,500 | 58:42 |
| 167 East 74th St..... | 14,500 | 13,500 | 52:48 |
| 169 East 74th St..... | 14,500 | 13,500 | 52:48 |
| 162 East 78th St..... | 11,000 | 11,000 | 50:50 |
| 164 East 78th St..... | 13,000 | 15,000 | 46:54 |
| 166 East 78th St..... | 13,000 | 15,000 | 46:54 |
| | \$872,000 | \$866,000 | |

SECTION IN WASHINGTON SQUARE DISTRICT
(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 5-7-9 W. 9th St..... | \$10,000 | \$109,000 | 8:92 |
| 6 West 9th St..... | 2,000 | 22,000 | 8:92 |
| 8 West 9th St..... | 2,500 | 28,500 | 8:92 |
| 10 West 9th St..... | 1,500 | 22,000 | 6:94 |
| 11 West 9th St..... | 2,000 | 15,500 | 11:89 |
| 12 West 9th St..... | 3,000 | 27,000 | 10:90 |
| 13 West 9th St..... | 2,000 | 15,500 | 11:89 |
| 14 West 9th St..... | 1,500 | 20,500 | 7:93 |
| 15 West 9th St..... | 2,000 | 15,500 | 11:89 |
| 16 West 9th St..... | 1,500 | 19,500 | 7:93 |
| 17 West 9th St..... | 7,000 | 24,500 | 22:78 |
| 18 West 9th St..... | 3,000 | 20,000 | 13:87 |
| 24 West 9th St..... | 2,500 | 20,000 | 11:89 |
| 25 West 9th St..... | 2,500 | 16,000 | 13:87 |
| 26 West 9th St..... | 2,500 | 20,000 | 11:89 |
| 27 West 9th St..... | 3,500 | 14,000 | 20:80 |
| 28 West 9th St..... | 2,500 | 20,000 | 11:89 |
| 29 West 9th St..... | 2,500 | 14,000 | 15:85 |
| 30 West 9th St..... | 2,500 | 20,000 | 11:89 |
| 31 West 9th St..... | 2,500 | 14,500 | 15:85 |
| 32 West 9th St..... | 2,000 | 20,000 | 9:91 |
| 33 West 9th St..... | 2,500 | 14,500 | 15:85 |
| 34 West 9th St..... | 2,000 | 20,000 | 9:91 |
| 35 West 9th St..... | 2,500 | 14,500 | 15:85 |
| 36 West 9th St..... | 2,000 | 20,000 | 9:91 |
| 37 West 9th St..... | 2,500 | 14,500 | 15:85 |
| 39 West 9th St..... | 2,500 | 14,500 | 15:85 |
| 41 West 9th St..... | 2,500 | 14,500 | 15:85 |
| 43 West 9th St..... | 6,000 | 24,000 | 20:80 |
| 45 West 9th St..... | 2,500 | 13,500 | 16:84 |
| 47 West 9th St..... | 8,500 | 22,500 | 27:73 |
| 51 West 9th St..... | 2,500 | 13,500 | 16:84 |
| 52 West 9th St..... | 2,500 | 20,000 | 11:89 |
| 53 West 9th St..... | 2,500 | 13,500 | 16:84 |
| 54 West 9th St..... | 2,500 | 13,500 | 16:84 |
| 55 West 9th St..... | 2,000 | 17,000 | 11:89 |
| 56 West 9th St..... | 2,500 | 13,500 | 16:84 |
| 57 West 9th St..... | 2,000 | 17,000 | 11:89 |
| 58 West 9th St..... | 2,500 | 13,500 | 16:84 |
| 59 West 9th St..... | 2,000 | 17,000 | 11:89 |
| 60 West 9th St..... | 3,000 | 20,000 | 13:87 |
| 61 West 9th St..... | 500 | 17,000 | 3:97 |
| 63 West 9th St..... | 500 | 17,000 | 3:97 |
| 65 West 9th St..... | 500 | 17,000 | 3:97 |
| 67 West 9th St..... | 1,000 | 17,000 | 6:94 |
| 7 West 10th St..... | 2,700 | 24,300 | 10:90 |
| 8 West 10th St..... | 10,000 | 28,000 | 26:74 |
| 9 West 10th St..... | 3,000 | 25,500 | 11:89 |
| 10 West 10th St..... | 10,000 | 28,000 | 26:74 |
| 11-13 West 10th St..... | 20,000 | 55,000 | 27:73 |
| 12 West 10th St..... | 18,000 | 34,000 | 35:65 |
| 14 West 10th St..... | 17,500 | 36,500 | 33:67 |
| 15 West 10th St..... | 8,000 | 26,000 | 24:76 |
| 16 West 10th St..... | 18,000 | 37,000 | 33:67 |
| 17 West 10th St..... | 9,500 | 25,500 | 27:73 |
| 18 West 10th St..... | 15,000 | 28,000 | 35:65 |
| 19 West 10th St..... | 9,600 | 25,500 | 26:74 |
| 20 West 10th St..... | 5,000 | 18,000 | 22:78 |
| 21 West 10th St..... | 10,000 | 26,000 | 28:72 |
| 22 West 10th St..... | 5,000 | 17,500 | 22:78 |
| 23 West 10th St..... | 9,500 | 28,500 | 25:75 |
| 24 West 10th St..... | 5,000 | 17,500 | 22:78 |
| 25 West 10th St..... | 5,500 | 22,000 | 20:80 |

SECTION OF WASHINGTON SQUARE DISTRICT—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|-------------|-------|
| | Improvements | Land | |
| 26 West 10th St..... | \$4,000 | \$16,000 | 20:80 |
| 27 West 10th St..... | 5,500 | 22,000 | 20:80 |
| 28 West 10th St..... | 4,000 | 16,000 | 20:80 |
| 29 West 10th St..... | 5,000 | 22,000 | 19:81 |
| 30 West 10th St..... | 4,000 | 16,000 | 20:80 |
| 32 West 10th St..... | 4,000 | 16,000 | 20:80 |
| 33 West 10th St..... | 3,500 | 21,500 | 14:86 |
| 34 West 10th St..... | 6,000 | 16,000 | 27:73 |
| 35 West 10th St..... | 3,000 | 17,500 | 15:85 |
| 36 West 10th St..... | 5,000 | 17,500 | 22:78 |
| 37 West 10th St..... | 6,500 | 20,500 | 24:76 |
| 39 West 10th St..... | 3,500 | 20,500 | 15:95 |
| 40 West 10th St..... | 4,000 | 19,000 | 17:83 |
| 41 West 10th St..... | 5,500 | 20,500 | 21:79 |
| 43 West 10th St..... | 3,500 | 20,500 | 15:85 |
| 44 West 10th St..... | 4,500 | 17,500 | 20:80 |
| 46 West 10th St..... | 4,500 | 17,500 | 20:80 |
| 48 West 10th St..... | 2,000 | 17,500 | 10:90 |
| 56 West 10th St..... | 2,500 | 17,500 | 12:88 |
| 58 West 10th St..... | 4,000 | 17,500 | 19:81 |
| 59-67 West 10th St..... | 12,000 | 88,000 | 10:90 |
| 69 West 10th St..... | 2,000 | 12,000 | 14:86 |
| 10 West 11th St..... | 3,000 | 26,000 | 10:90 |
| 11 West 11th St..... | 3,000 | 22,000 | 12:88 |
| 13 West 11th St..... | 1,500 | 16,500 | 5:95 |
| 14 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 15 West 11th St..... | 1,000 | 18,500 | 5:95 |
| 16 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 17 West 11th St..... | 1,000 | 19,000 | 5:95 |
| 18 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 19 West 11th St..... | 1,000 | 19,000 | 5:95 |
| 20 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 21 West 11th St..... | 2,000 | 19,000 | 10:90 |
| 22 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 23 West 11th St..... | 2,000 | 19,000 | 10:90 |
| 24 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 25 West 11th St..... | 2,000 | 19,000 | 10:90 |
| 26 West 11th St..... | 3,500 | 19,000 | 16:84 |
| 28 West 11th St..... | 5,000 | 21,000 | 19:81 |
| 30 West 11th St..... | 5,000 | 19,000 | 17:83 |
| 32 West 11th St..... | 5,000 | 18,500 | 18:82 |
| 34 West 11th St..... | 5,000 | 18,500 | 18:82 |
| 35 West 11th St..... | 2,500 | 21,500 | 10:90 |
| 37 West 11th St..... | 2,500 | 20,500 | 11:89 |
| 39 West 11th St..... | 3,000 | 20,000 | 13:87 |
| 40 West 11th St..... | 3,500 | 17,500 | 17:83 |
| 41 West 11th St..... | 3,500 | 21,000 | 11:89 |
| 42 West 11th St..... | 3,500 | 17,500 | 17:83 |
| 43 West 11th St..... | 3,000 | 21,000 | 13:87 |
| 44 West 11th St..... | 3,500 | 17,500 | 17:83 |
| 46 West 11th St..... | 4,000 | 17,500 | 19:81 |
| 48 West 11th St..... | 4,000 | 17,500 | 15:85 |
| 49 West 11th St..... | 1,000 | 22,000 | 4:96 |
| 50 West 11th St..... | 3,000 | 17,500 | 15:85 |
| 51 West 11th St..... | 1,000 | 22,000 | 4:96 |
| 52 West 11th St..... | 2,000 | 18,500 | 10:90 |
| 54 West 11th St..... | 2,000 | 18,500 | 10:90 |
| 60 West 11th St..... | 2,000 | 18,500 | 10:90 |
| 62 West 11th St..... | 2,000 | 19,000 | 10:90 |
| 64 West 11th St..... | 2,500 | 18,500 | 12:88 |
| 66 West 11th St..... | 2,500 | 18,500 | 12:88 |
| 68 West 11th St..... | 2,500 | 18,500 | 12:88 |
| 71 West 11th St..... | 3,000 | 21,000 | 13:87 |
| | \$518,300 | \$2,660,800 | |

MOUNT MORRIS PARK SECTION

(Standard Composite Ratio: 38.34:61.66)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------------|
| | Improvements | Land | |
| 104 West 119th St..... | \$4,700 | \$9,300 | 33:67 |
| 106 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 108 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 110 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 112 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 114 West 119th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 116 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 118 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 120 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 122 West 119th St..... | 5,700 | 9,300 | 38:62 |
| 146 West 119th St..... | 4,700 | 9,300 | 33:67 |
| 147 West 119th St..... | 5,600 | 10,400 | 35:65 |
| 148 West 119th St..... | 4,700 | 9,300 | 33:67 |
| 149 West 119th St..... | 5,600 | 10,400 | 35:65 |
| 150 West 119th St..... | 4,700 | 9,300 | 33:67 |
| 151 West 119th St..... | 5,600 | 10,400 | 35:65 |
| 152 West 119th St..... | 4,700 | 9,300 | 33:67 |
| 153 West 119th St..... | 5,600 | 10,400 | 35:65 |
| 154 West 119th St..... | 4,700 | 9,300 | 33:67 |
| 155 West 119th St..... | 4,600 | 10,400 | 31:69 |
| 156 West 119th St..... | 4,700 | 9,300 | 33:67 |
| 158 West 119th St..... | 4,200 | 8,800 | 32:68 |
| 3 West 120th St..... | 7,000 | 15,000 | 32:68 |
| 5 West 120th St..... | 7,000 | 13,000 | 31.1:61.9 |
| 7 West 120th St..... | 6,500 | 13,500 | 32:68 |
| 9 West 120th St..... | 5,000 | 11,500 | 30:70 |
| 11 West 120th St..... | 5,000 | 11,500 | 30:70 |
| 13 West 120th St..... | 5,500 | 11,500 | 32:68 |
| 15 West 120th St..... | 6,000 | 13,000 | 32:68 |
| 17 West 120th St..... | 5,500 | 13,000 | 30:70 |
| 19 West 120th St..... | 6,000 | 13,000 | 32:68 |
| 21 West 120th St..... | 5,500 | 13,000 | 30:70 |
| 23 West 120th St..... | 6,000 | 13,000 | 32:68 |
| 25 West 120th St..... | 6,000 | 13,000 | 32:68 |
| 102 West 120th St..... | 5,700 | 9,300 | 38:62 |
| 104 West 120th St..... | 5,700 | 9,300 | 38:62 |
| 106 West 120th St..... | 5,700 | 9,300 | 38:62 |
| 108 West 120th St..... | 5,700 | 9,300 | 38:62 |
| 110 West 120th St..... | 5,700 | 9,300 | 38:62 |
| 127 West 120th St..... | 6,600 | 10,900 | 38:62 |
| 129 West 120th St..... | 6,600 | 10,900 | 38:62 |
| 131 West 120th St..... | 6,100 | 10,100 | 36:64 |
| 134 West 120th St..... | 3,700 | 9,300 | 28:72 |
| 136 West 120th St..... | 3,700 | 9,300 | 28:72 |
| 138 West 120th St..... | 3,700 | 9,300 | 28:72 |
| 140 West 120th St..... | 3,200 | 8,800 | 27:73 |
| 142 West 120th St..... | 3,700 | 9,300 | 28:72 |
| 144 West 120th St..... | 3,700 | 9,300 | 28:72 |
| 146 West 120th St..... | 3,700 | 9,300 | 28:72 |
| 148 West 120th St..... | 3,400 | 8,600 | 28:72 |
| 150 West 120th St..... | 3,400 | 8,600 | 28:72 |
| 152 West 120th St..... | 3,400 | 8,600 | 28:72 |
| 155 West 120th St..... | 3,500 | 8,500 | 29:71 |
| 157 West 120th St..... | 3,500 | 8,500 | 29:71 |
| 159 West 120th St..... | 2,500 | 9,000 | 28:72 |
| 14 West 121st St..... | 5,500 | 12,500 | 31:69 |
| 16 West 121st St..... | 6,500 | 12,500 | 34:66 |
| 18 West 121st St..... | 6,500 | 12,500 | 34:66 |
| 20 West 121st St..... | 5,500 | 12,500 | 31:69 |
| 22 West 121st St..... | 6,500 | 12,500 | 34:66 |
| 26 West 121st St..... | 7,500 | 12,500 | 37:63 |

MOUNT MORRIS PARK SECTION—Continued
GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | | | | Assessed Values | | Ratio |
|------------------------|--|--|--|-----------------|----------|-------------|
| | | | | Improvements | Land | |
| 101 West 121st St..... | | | | \$6,500 | \$10,500 | 38.24:61.76 |
| 105 West 121st St..... | | | | 4,200 | 7,800 | 35:65 |
| 111 West 121st St..... | | | | 4,200 | 7,800 | 35:65 |
| 135 West 121st St..... | | | | 6,200 | 10,800 | 36:64 |
| 137 West 121st St..... | | | | 6,200 | 10,800 | 36:64 |
| 139 West 121st St..... | | | | 6,200 | 10,800 | 36:64 |
| 141 West 121st St..... | | | | 6,200 | 10,800 | 36:64 |
| 143 West 121st St..... | | | | 6,800 | 10,800 | 38.28:61.72 |
| 145 West 121st St..... | | | | 6,800 | 10,800 | 38.28:61.72 |
| 147 West 121st St..... | | | | 6,100 | 10,400 | 37:63 |
| 149 West 121st St..... | | | | 6,100 | 10,400 | 37:63 |
| 159 West 121st St..... | | | | 5,700 | 9,300 | 38:62 |
| 164 West 121st St..... | | | | 4,200 | 7,800 | 35:65 |
| 4 West 122nd St..... | | | | 9,000 | 16,000 | 36:64 |
| 6 West 122nd St..... | | | | 6,500 | 12,500 | 34:66 |
| 7 West 122nd St..... | | | | 7,500 | 12,500 | 37:63 |
| 8 West 122nd St..... | | | | 7,000 | 13,000 | 35:65 |
| 9 West 122nd St..... | | | | 6,000 | 12,000 | 33:67 |
| 11 West 122nd St..... | | | | 6,000 | 12,000 | 33:67 |
| 12 West 122nd St..... | | | | 7,000 | 13,000 | 35:65 |
| 13 West 122nd St..... | | | | 6,000 | 12,000 | 33:67 |
| 14 West 122nd St..... | | | | 7,000 | 13,000 | 35:65 |
| 15 West 122nd St..... | | | | 6,000 | 12,000 | 33:67 |
| 16 West 122nd St..... | | | | 7,500 | 12,500 | 37:63 |
| 17 West 122nd St..... | | | | 6,000 | 12,000 | 33:67 |
| 19 West 122nd St..... | | | | 6,000 | 12,000 | 33:67 |
| 21 West 122nd St..... | | | | 7,500 | 12,500 | 37:63 |
| 104 West 122nd St..... | | | | 3,500 | 11,000 | 29:71 |
| 106 West 122nd St..... | | | | 5,200 | 8,800 | 37:63 |
| 108 West 122nd St..... | | | | 4,700 | 9,300 | 38:62 |
| 110 West 122nd St..... | | | | 4,700 | 9,300 | 38:62 |
| 112 West 122nd St..... | | | | 4,700 | 9,300 | 38:62 |
| 114 West 122nd St..... | | | | 4,700 | 9,300 | 38:62 |
| 116 West 122nd St..... | | | | 4,700 | 9,300 | 38:62 |
| 118 West 122nd St..... | | | | 4,700 | 9,300 | 38:62 |
| 120 West 122nd St..... | | | | 5,700 | 9,800 | 37:63 |
| 122 West 122nd St..... | | | | 5,700 | 9,300 | 38:62 |
| 124 West 122nd St..... | | | | 5,700 | 9,800 | 37:63 |
| 126 West 122nd St..... | | | | 5,700 | 9,800 | 37:63 |
| 128 West 122nd St..... | | | | 5,700 | 9,800 | 37:63 |
| 130 West 122nd St..... | | | | 5,700 | 9,800 | 37:63 |
| 138 West 122nd St..... | | | | 5,000 | 9,000 | 36:64 |
| 140 West 122nd St..... | | | | 5,000 | 9,000 | 36:64 |
| 142 West 122nd St..... | | | | 6,100 | 10,900 | 36:64 |
| 144 West 122nd St..... | | | | 5,000 | 9,000 | 36:64 |
| 146 West 122nd St..... | | | | 5,000 | 9,000 | 36:64 |
| 148 West 122nd St..... | | | | 5,000 | 9,000 | 36:64 |
| 2 West 123rd St..... | | | | 6,000 | 13,000 | 32:68 |
| 3 West 123rd St..... | | | | 5,000 | 12,500 | 29:71 |
| 4 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |
| 5 West 123rd St..... | | | | 4,000 | 12,000 | 25:75 |
| 6 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |
| 7 West 123rd St..... | | | | 5,000 | 12,000 | 29:71 |
| 8 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |
| 9 West 123rd St..... | | | | 3,000 | 12,000 | 20:80 |
| 10 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |
| 11 West 123rd St..... | | | | 1,500 | 7,500 | 17:83 |
| 12 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |
| 13 West 123rd St..... | | | | 1,500 | 7,500 | 17:83 |
| 14 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |
| 16 West 123rd St..... | | | | 3,500 | 11,000 | 24:76 |
| 17 West 123rd St..... | | | | 2,500 | 10,500 | 19:81 |
| 18 West 123rd St..... | | | | 4,000 | 10,500 | 28:72 |

MOUNT MORRIS PARK SECTION—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 19 West 123rd St..... | \$3,500 | \$10,500 | 25:75 |
| 20 West 123rd St..... | 4,000 | 10,500 | 28:72 |
| 21 West 123rd St..... | 2,500 | 10,500 | 19:81 |
| 22 West 123rd St..... | 4,000 | 10,500 | 28:72 |
| 24 West 123rd St..... | 4,000 | 10,500 | 28:72 |
| 26 West 123rd St..... | 4,000 | 11,500 | 26:74 |
| 102 West 123rd St..... | 5,000 | 11,000 | 31:69 |
| 103 West 123rd St..... | 5,500 | 10,500 | 34:66 |
| 104 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 106 West 123rd St..... | 1,600 | 10,400 | 13:87 |
| 108 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 110 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 112 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 113 West 123rd St..... | 6,100 | 10,400 | 37:63 |
| 114 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 116 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 117 West 123rd St..... | 6,100 | 10,400 | 37:63 |
| 118 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 119 West 123rd St..... | 6,100 | 10,400 | 37:63 |
| 120 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 121 West 123rd St..... | 5,900 | 10,100 | 37:63 |
| 122 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 123 West 123rd St..... | 5,300 | 9,700 | 35:65 |
| 124 West 123rd St..... | 900 | 8,600 | 10:90 |
| 125 West 123rd St..... | 5,500 | 10,000 | 35:65 |
| 126 West 123rd St..... | 900 | 8,600 | 10:90 |
| 127 West 123rd St..... | 5,300 | 9,700 | 35:65 |
| 128 West 123rd St..... | \$900 | 8,600 | 10:90 |
| 129 West 123rd St..... | 5,800 | 9,700 | 37:63 |
| 130 West 123rd St..... | 5,000 | 14,000 | 26:74 |
| 132 West 123rd St..... | 3,700 | 8,800 | 30:70 |
| 134 West 123rd St..... | 3,700 | 8,300 | 31:69 |
| 136 West 123rd St..... | 3,400 | 9,100 | 27:73 |
| 138 West 123rd St..... | 1,600 | 8,400 | 16:84 |
| 140 West 123rd St..... | 1,400 | 8,600 | 14:86 |
| 142 West 123rd St..... | 1,400 | 8,600 | 14:86 |
| 144 West 123rd St..... | 3,400 | 9,100 | 27:73 |
| 145 West 123rd St..... | 6,100 | 10,400 | 37:63 |
| 146 West 123rd St..... | 3,700 | 8,800 | 30:70 |
| 148 West 123rd St..... | 3,700 | 8,800 | 30:70 |
| 149 West 123rd St..... | 5,600 | 10,400 | 35:65 |
| 150 West 123rd St..... | 3,700 | 8,800 | 30:70 |
| 152 West 123rd St..... | 3,700 | 8,300 | 31:69 |
| 153 West 123rd St..... | 4,700 | 8,800 | 35:65 |
| 154 West 123rd St..... | 3,800 | 8,200 | 32:68 |
| 155 West 123rd St..... | 4,700 | 8,800 | 35:65 |
| 156 West 123rd St..... | 4,500 | 7,500 | 37:63 |
| 157 West 123rd St..... | 4,700 | 8,800 | 35:65 |
| 158 West 123rd St..... | 3,300 | 7,200 | 31:69 |
| 159 West 123rd St..... | 4,700 | 9,800 | 32:68 |
| 160 West 123rd St..... | 3,300 | 7,200 | 31:69 |
| 161 West 123rd St..... | 3,400 | 8,100 | 30:70 |
| 162 West 123rd St..... | 3,300 | 7,200 | 31:69 |
| 163 West 123rd St..... | 4,000 | 10,000 | 29:71 |
| 164 West 123rd St..... | 3,300 | 7,200 | 31:69 |
| 166 West 123rd St..... | 3,300 | 7,200 | 31:69 |
| 168 West 123rd St..... | 3,500 | 8,000 | 30:70 |
| 54 West 124th St..... | 2,000 | 12,000 | 14:86 |
| 56 West 124th St..... | 2,500 | 12,000 | 17:83 |
| 58 West 124th St..... | 2,500 | 12,000 | 17:83 |
| 60 West 124th St..... | 2,000 | 12,000 | 14:86 |
| 78 West 124th St..... | 3,000 | 15,000 | 17:83 |

MOUNT MORRIS PARK SECTION—Continued

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 1 Mt. Morris Ave., W..... | \$9,000 | \$24,000 | 27:73 |
| 2 Mt. Morris Ave., W..... | 7,000 | 15,000 | 32:68 |
| 3 Mt. Morris Ave., W..... | 7,000 | 15,000 | 32:68 |
| 4 Mt. Morris Ave., W..... | 7,000 | 15,000 | 32:68 |
| 5 Mt. Morris Ave., W..... | 7,000 | 15,000 | 32:68 |
| 10 Mt. Morris Ave., W..... | 11,000 | 28,000 | 30:70 |
| 11 Mt. Morris Ave., W..... | 9,000 | 28,000 | 24:76 |
| 12 Mt. Morris Ave., W..... | 8,000 | 18,000 | 31:69 |
| 13 Mt. Morris Ave., W..... | 8,000 | 18,000 | 31:69 |
| 14 Mt. Morris Ave., W..... | 10,000 | 20,000 | 33:67 |
| 26 Mt. Morris Ave., W..... | 1,500 | 14,500 | 9:91 |
| 27 Mt. Morris Ave., W..... | 3,000 | 14,000 | 28:82 |
| 28 Mt. Morris Ave., W..... | 3,000 | 14,000 | 28:82 |
| 29 Mt. Morris Ave., W..... | 3,000 | 14,000 | 28:82 |
| 30 Mt. Morris Ave., W..... | 3,000 | 22,000 | 12:88 |
| 32 Mt. Morris Ave., W..... | 10,000 | 20,000 | 33:67 |
| 33 Mt. Morris Ave., W..... | 10,000 | 20,000 | 33:67 |
| 34 Mt. Morris Ave., W..... | 10,000 | 20,000 | 33:67 |
| | <u>\$1,015,200</u> | <u>\$2,237,200</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 105 West 118th St..... | \$9,600 | \$10,400 | 48:52 |
| 107 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 109 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 111 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 113 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 115 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 117 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 119 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 121 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 123 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 125 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 127 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 129 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 131 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 133 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 135 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 137 West 118th St..... | 10,600 | 10,400 | 50:50 |
| 145 West 118th St..... | 8,700 | 9,300 | 48:52 |
| 147 West 118th St..... | 8,700 | 9,300 | 48:52 |
| 149 West 118th St..... | 9,700 | 9,300 | 51:49 |
| 151 West 118th St..... | 9,200 | 8,800 | 51:49 |
| 153 West 118th St..... | 8,700 | 9,300 | 48:52 |
| 155 West 118th St..... | 8,700 | 9,300 | 48:52 |
| 157 West 118th St..... | 8,700 | 9,300 | 48:52 |
| 103 West 119th St..... | 6,400 | 8,600 | 43:57 |
| 105 West 119th St..... | 7,400 | 8,600 | 47:54 |
| 107 West 119th St..... | 6,400 | 8,600 | 43:57 |
| 109 West 119th St..... | 8,200 | 9,800 | 46:54 |
| 111 West 119th St..... | 8,200 | 9,800 | 46:54 |
| 113 West 119th St..... | 8,200 | 9,800 | 46:54 |
| 115 West 119th St..... | 7,700 | 9,300 | 45:55 |
| 117 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 119 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 121 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 123 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 124 West 119th St..... | 6,600 | 9,300 | 42:58 |

MOUNT MORRIS PARK SECTION—Continued

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|----------|-------------|
| | Improvements | Land | |
| 125 West 119th St..... | \$10,600 | \$10,400 | 50:50 |
| 126 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 127 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 128 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 129 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 130 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 131 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 132 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 133 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 134 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 135 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 136 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 137 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 138 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 139 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 140 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 141 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 142 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 143 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 144 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 145 West 119th St..... | 10,600 | 10,400 | 50:50 |
| 107 West 120th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 109 West 120th St..... | 7,100 | 10,400 | 42:58 |
| 111 West 120th St..... | 7,100 | 10,400 | 42:58 |
| 112 West 120th St..... | 7,600 | 10,400 | 42:58 |
| 113 West 120th St..... | 7,100 | 10,400 | 42:58 |
| 114 West 120th St..... | 7,600 | 10,400 | 42:58 |
| 115 West 120th St..... | 7,100 | 10,400 | 42:58 |
| 116 West 120th St..... | 7,600 | 10,400 | 42:58 |
| 117 West 120th St..... | 8,100 | 10,400 | 44:56 |
| 118 West 120th St..... | 7,200 | 9,800 | 42:58 |
| 119 West 120th St..... | 7,100 | 10,400 | 41:59 |
| 120 West 120th St..... | 7,200 | 9,800 | 42:58 |
| 121 West 120th St..... | 7,600 | 10,400 | 42:58 |
| 122 West 120th St..... | 7,600 | 10,400 | 42:58 |
| 123 West 120th St..... | 8,100 | 10,400 | 44:56 |
| 124 West 120th St..... | 7,200 | 9,800 | 42:58 |
| 125 West 120th St..... | 8,100 | 10,400 | 44:56 |
| 126 West 120th St..... | 7,200 | 9,800 | 42:58 |
| 128 West 120th St..... | 7,200 | 9,800 | 42:58 |
| 133 West 120th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 135 West 120th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 137 West 120th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 139 West 120th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 141 West 120th St..... | 6,600 | 10,400 | 38.82:61.18 |
| 143 West 120th St..... | 6,700 | 9,800 | 41:59 |
| 145 West 120th St..... | 6,700 | 9,800 | 41:59 |
| 147 West 120th St..... | 6,700 | 9,800 | 41:59 |
| 149 West 120th St..... | 6,700 | 9,800 | 41:59 |
| 151 West 120th St..... | 6,700 | 9,300 | 42:58 |
| 153 West 120th St..... | 6,700 | 9,300 | 42:58 |
| 154 West 120th St..... | 6,400 | 8,600 | 43:57 |
| 156 West 120th St..... | 6,400 | 8,600 | 43:57 |
| 158 West 120th St..... | 6,400 | 8,600 | 43:57 |
| 160 West 120th St..... | 6,400 | 8,600 | 43:57 |
| 162 West 120th St..... | 6,400 | 8,600 | 43:57 |
| 164 West 120th St..... | 6,400 | 8,600 | 43:57 |
| 1 West 121st St..... | 10,000 | 13,000 | 43:57 |
| 3 West 121st St..... | 9,500 | 12,500 | 43:57 |
| 4 West 121st St..... | 9,500 | 12,500 | 43:57 |
| 5 West 121st St..... | 8,500 | 12,500 | 40:60 |
| 6 West 121st St..... | 9,500 | 12,500 | 43:57 |
| 7 West 121st St..... | 9,000 | 13,000 | 41:59 |

MOUNT MORRIS PARK SECTION—*Continued*
GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED.

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|----------|-------------|
| | Improvements | Land | |
| 8 West 121st St..... | \$9,500 | \$12,500 | 43:57 |
| 9 West 121st St..... | 8,000 | 12,000 | 40:60 |
| 10 West 121st St..... | 9,500 | 12,500 | 43:57 |
| 11 West 121st St..... | 8,500 | 12,500 | 40:60 |
| 12 West 121st St..... | 9,500 | 12,500 | 43:57 |
| 13 West 121st St..... | 8,000 | 12,000 | 40:60 |
| 15 West 121st St..... | 8,500 | 12,500 | 40:60 |
| 17 West 121st St..... | 8,500 | 12,500 | 40:60 |
| 19 West 121st St..... | 8,500 | 12,500 | 40:60 |
| 21 West 121st St..... | 9,000 | 13,000 | 41:59 |
| 102 West 121st St..... | 8,500 | 11,500 | 42:58 |
| 103 West 121st St..... | 5,900 | 9,100 | 39:61 |
| 104 West 121st St..... | 7,600 | 10,400 | 42:58 |
| 106 West 121st St..... | 8,100 | 10,900 | 43:57 |
| 107 West 121st St..... | 5,900 | 9,100 | 39:61 |
| 108 West 121st St..... | 8,100 | 10,900 | 43:57 |
| 109 West 121st St..... | 5,900 | 9,100 | 39:61 |
| 110 West 121st St..... | 7,600 | 10,400 | 42:58 |
| 112 West 121st St..... | 11,600 | 11,400 | 50:50 |
| 113 West 121st St..... | 5,900 | 9,100 | 38.83:61.17 |
| 115 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 116 West 121st St..... | 9,600 | 10,400 | 48:52 |
| 117 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 118 West 121st St..... | 10,100 | 10,400 | 49:51 |
| 119 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 120 West 121st St..... | 9,600 | 10,400 | 48:52 |
| 121 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 122 West 121st St..... | 10,600 | 10,400 | 50:50 |
| 123 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 124 West 121st St..... | 10,600 | 10,400 | 50:50 |
| 125 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 126 West 121st St..... | 9,600 | 10,400 | 49:51 |
| 127 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 128 West 121st St..... | 10,600 | 10,400 | 50:50 |
| 129 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 130 West 121st St..... | 10,600 | 10,400 | 50:50 |
| 131 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 132 West 121st St..... | 10,100 | 10,400 | 49:51 |
| 133 West 121st St..... | 6,600 | 10,400 | 38.83:61.17 |
| 134 West 121st St..... | 9,100 | 10,400 | 47:53 |
| 136 West 121st St..... | 6,600 | 10,400 | 38.82:61.18 |
| 138 West 121st St..... | 6,600 | 10,400 | 38.82:61.18 |
| 140 West 121st St..... | 6,600 | 10,400 | 38.82:61.18 |
| 142 West 121st St..... | 6,600 | 10,400 | 38.82:61.18 |
| 144 West 121st St..... | 6,600 | 10,400 | 38.82:61.18 |
| 146 West 121st St..... | 7,700 | 9,300 | 45:55 |
| 148 West 121st St..... | 7,700 | 9,300 | 45:55 |
| 150 West 121st St..... | 7,700 | 9,300 | 45:55 |
| 151 West 121st St..... | 6,200 | 9,800 | 38.75:61.25 |
| 152 West 121st St..... | 7,700 | 9,300 | 45:55 |
| 153 West 121st St..... | 6,200 | 9,800 | 38.75:61.25 |
| 154 West 121st St..... | 7,700 | 9,300 | 45:55 |
| 155 West 121st St..... | 6,200 | 9,800 | 38.75:61.25 |
| 156 West 121st St..... | 6,700 | 9,300 | 42:58 |
| 157 West 121st St..... | 6,200 | 9,300 | 40:60 |
| 158 West 121st St..... | 6,700 | 9,300 | 42:58 |
| 160 West 121st St..... | 6,200 | 8,800 | 41:59 |
| 162 West 121st St..... | 6,200 | 8,800 | 41:59 |
| 10 West 122nd St..... | 9,500 | 13,500 | 41:59 |
| 18 West 122nd St..... | 8,600 | 5,400 | 61.4:38.6 |
| 105 West 122nd St..... | 6,200 | 9,800 | 38.75:62.25 |
| 107 West 122nd St..... | 6,200 | 9,800 | 38.75:62.25 |
| 109 West 122nd St..... | 6,200 | 9,800 | 38.75:62.25 |

MOUNT MORRIS PARK SECTION—Concluded
GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|--------------------|--------------------|-------------|
| | Improvements | Land | |
| 111 West 122nd St..... | \$6,200 | \$9,800 | 38.75:62.25 |
| 115 West 122nd St..... | 8,600 | 10,400 | 45:55 |
| 131 West 122nd St..... | 9,000 | 14,000 | 44:56 |
| 132 West 122nd St..... | 6,400 | 9,600 | 40:60 |
| 133 West 122nd St..... | 6,400 | 8,600 | 43:57 |
| 134 West 122nd St..... | 7,500 | 9,300 | 44:56 |
| 135 West 122nd St..... | 6,400 | 8,600 | 43:57 |
| 136 West 122nd St..... | 6,300 | 9,200 | 40:60 |
| 137 West 122nd St..... | 6,400 | 8,600 | 43:57 |
| 139 West 122nd St..... | 6,400 | 8,600 | 43:57 |
| 141 West 122nd St..... | 6,400 | 8,600 | 43:57 |
| 143 West 122nd St..... | 6,400 | 8,600 | 43:57 |
| 147 West 122nd St..... | 7,600 | 10,400 | 42:58 |
| 150 West 122nd St..... | 7,200 | 9,800 | 42:58 |
| 151 West 122nd St..... | 6,600 | 10,400 | 38.78:61.22 |
| 152 West 122nd St..... | 9,200 | 9,800 | 48:52 |
| 154 West 122nd St..... | 7,200 | 9,800 | 42:58 |
| 156 West 122nd St..... | 6,700 | 9,300 | 41:59 |
| 158 West 122nd St..... | 6,700 | 9,300 | 41:59 |
| 160 West 122nd St..... | 7,200 | 9,800 | 42:58 |
| 162 West 122nd St..... | 7,200 | 9,800 | 42:58 |
| 164 West 122nd St..... | 7,200 | 9,800 | 42:58 |
| 165 West 122nd St..... | 7,500 | 9,500 | 44:56 |
| 28 West 123rd St..... | 5,500 | 7,500 | 42:56 |
| 30 West 123rd St..... | 5,500 | 7,500 | 42:56 |
| 6 Mt. Morris Ave., W..... | 11,000 | 16,000 | 41:59 |
| 7 Mt. Morris Ave., W..... | 11,000 | 16,000 | 41:59 |
| 8 Mt. Morris Ave., W..... | 11,000 | 16,000 | 41:59 |
| 9 Mt. Morris Ave., W..... | 11,000 | 16,000 | 41:59 |
| | \$1,579,300 | \$1,963,900 | |

II. THE BRONX

SAMPLE DISTRICT FROM ASSESSMENT SECTION NINE, BOROUGH OF THE BRONX

(Standard Composite Ratio: 38.71:61.29)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|-----------------|-------|
| | Improvements | Land | |
| 286 Willis Ave..... | \$5,000 | \$10,000 | 33:67 |
| 288 Willis Ave..... | 6,000 | 10,000 | 37:63 |
| 290 Willis Ave..... | 3,500 | 10,000 | 26:74 |
| 292 Willis Ave..... | 3,500 | 10,000 | 26:74 |
| 294 Willis Ave..... | 2,700 | 6,000 | 31:69 |
| 296 Willis Ave..... | 2,500 | 6,000 | 29:71 |
| 298 Willis Ave..... | 4,000 | 9,000 | 31:69 |
| 340 Willis Ave..... | 4,000 | 7,000 | 36:64 |
| 342 Willis Ave..... | 4,000 | 7,000 | 36:64 |
| 352 Willis Ave..... | 5,000 | 9,000 | 36:64 |
| 409 East 141st St..... | 1,500 | 4,500 | 25:75 |
| | <u>\$41,700</u> | <u>\$88,500</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 403 East 139th St..... | \$4,500 | \$3,000 | 60:40 |
| 405 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 407 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 409 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 411 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 413 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 415 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 417 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 419 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 421 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 423 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 425 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 427 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 429 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 431 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 433 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 435 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 437 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 439 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 441 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 443 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 445 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 447 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 449 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 451 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 453 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 455 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 457 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 459 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 461 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 463 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 465 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 467 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 469 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 471 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 473 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 475 East 139th St..... | 3,000 | 3,000 | 50:50 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 477 East 139th St..... | \$3,000 | \$3,000 | 50:50 |
| 479 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 481 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 483 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 485 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 487 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 489 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 491 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 493 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 495 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 497 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 499 East 139th St..... | 3,000 | 3,000 | 50:50 |
| 501 East 139th St..... | 4,500 | 3,000 | 60:40 |
| 404 East 140th St..... | 3,500 | 12,000 | 64:36 |
| 406 East 140th St..... | 4,500 | 3,000 | 60:40 |
| 408 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 410 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 412 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 414 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 416 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 418 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 420 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 422 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 424 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 426 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 428 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 430 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 432 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 434 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 436 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 438 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 440 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 442 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 444 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 446 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 448 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 450 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 452 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 454 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 456 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 458 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 460 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 462 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 464 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 466 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 468 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 470 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 472 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 474 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 476 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 478 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 480 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 482 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 484 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 486 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 488 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 490 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 492 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 494 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 496 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 498 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 500 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 502 East 140th St..... | 3,000 | 3,000 | 50:50 |
| 504 East 140th St..... | 4,500 | 3,000 | 60:40 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 344 Willis Ave..... | \$4,000 | \$6,000 | 40:60 |
| 346 Willis Ave..... | 4,000 | 6,000 | 40:60 |
| 348 Willis Ave..... | 4,000 | 6,000 | 40:60 |
| 350 Willis Ave..... | 4,000 | 6,000 | 40:60 |
| 405 East 141st St..... | 1,400 | 2,200 | 39:61 |
| 407 East 141st St..... | 1,400 | 2,200 | 39:61 |
| 411 East 141st St..... | 3,800 | 3,000 | 56:44 |
| 413 East 141st St..... | 2,500 | 3,000 | 45:55 |
| 415 East 141st St..... | 2,500 | 3,000 | 45:55 |
| 417 East 141st St..... | 2,500 | 3,000 | 45:55 |
| 419 East 141st St..... | 2,500 | 3,000 | 45:55 |
| 421 East 141st St..... | 2,500 | 3,000 | 45:55 |
| 423 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 425 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 427 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 429 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 431 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 433 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 435 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 437 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 439 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 441 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 443 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 445 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 447 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 449 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 451 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 453 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 455 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 457 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 459 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 461 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 463 East 141st St..... | 2,700 | 3,400 | 44:56 |
| 465 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 467 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 469 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 471 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 473 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 475 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 477 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 479 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 481 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 483 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 485 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 487 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 489 East 141st St..... | 2,700 | 3,300 | 45:55 |
| 404 East 142nd St..... | 2,850 | 2,850 | 50:50 |
| 406 East 142nd St..... | 2,750 | 2,950 | 48:52 |
| 408 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 410 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 412 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 414 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 416 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 418 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 420 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 422 East 142nd St..... | 2,200 | 3,000 | 42:58 |
| 424 East 142nd St..... | 2,200 | 3,000 | 42:58 |
| 426 East 142nd St..... | 2,200 | 3,000 | 42:58 |
| 428 East 142nd St..... | 2,600 | 2,700 | 49:51 |
| 430 East 142nd St..... | 3,000 | 2,700 | 53:47 |
| 432 East 142nd St..... | 2,600 | 2,700 | 49:51 |
| 434 East 142nd St..... | 2,600 | 2,700 | 49:51 |
| 436 East 142nd St..... | 2,600 | 2,700 | 49:51 |
| 438 East 142nd St..... | 2,700 | 3,000 | 47:53 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 440 East 142nd St..... | \$2,700 | \$3,000 | 47:53 |
| 442 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 444 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 446 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 448 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 450 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 452 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 454 East 142nd St..... | 2,700 | 3,000 | 47:53 |
| 456 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 458 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 460 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 462 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 464 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 468 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 470 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 472 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 474 East 142nd St..... | 2,600 | 3,100 | 46:54 |
| 476 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 478 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 480 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 482 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 484 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 486 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 488 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 490 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 492 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 494 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 496 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| 498 East 142nd St..... | 2,500 | 3,100 | 45:55 |
| — East 142nd St..... | 2,500 | 3,100 | 45:55 |
| 500 East 142nd St..... | 2,500 | 3,200 | 44:56 |
| | \$563,600 | \$609,500 | |

**SAMPLE DISTRICT FROM ASSESSMENT SECTION TEN, BOROUGH OF
THE BRONX**

(Standard Composite Ratio: 38.71:61.29)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|---|-----------------|-----------------|-----------|
| | Improvements | Land | |
| 1224 Union Ave..... | \$2,500 | \$5,000 | 33:67 |
| 1226 Union Ave..... | 2,500 | 5,000 | 33:67 |
| 1228 Union Ave..... | 2,500 | 5,000 | 33:67 |
| 1230 Union Ave..... | 2,500 | 5,000 | 33:67 |
| 1232 Union Ave..... | 2,500 | 5,000 | 33:67 |
| 1333 Prospect Ave..... | 3,300 | 6,700 | 33:67 |
| — East 156th St (S.S., bet. Kelly and Beck) | 3,500 | 6,000 | 37:63 |
| 818 East 169th St..... | 2,200 | 3,500 | 38.6:61.4 |
| 822 East 169th St..... | 2,200 | 3,700 | 37:63 |
| 824 East 169th St..... | 2,200 | 3,600 | 38:62 |
| 826 East 169th St..... | 2,200 | 3,600 | 38:62 |
| 828 East 169th St..... | 2,200 | 3,500 | 38.6:61.4 |
| | \$30,300 | \$55,600 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|---------|-------------|
| | Improvements | Land | |
| 1234 Union Ave..... | \$2,200 | \$2,800 | 44:56 |
| 1236 Union Ave..... | 2,200 | 2,800 | 44:56 |
| 952 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 953 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 956 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 957 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 958 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 959 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 960 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 961 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 962 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 963 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 966 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 967 East 156th St..... | 5,000 | 4,000 | 56:44 |
| 969 East 156th St..... | 7,500 | 6,000 | 56:44 |
| 811 East 168th St..... | 4,400 | 3,200 | 58:42 |
| 813 East 168th St..... | 4,400 | 3,200 | 58:42 |
| 815 East 168th St..... | 4,400 | 3,200 | 58:42 |
| 817 East 168th St..... | 4,400 | 3,200 | 58:42 |
| 819 East 168th St..... | 4,400 | 3,200 | 58:42 |
| 821 East 168th St..... | 4,400 | 3,200 | 58:42 |
| 802 East 169th St..... | 2,900 | 2,700 | 52:48 |
| 804 East 169th St..... | 2,900 | 2,600 | 53:47 |
| 806 East 169th St..... | 2,800 | 2,400 | 54:46 |
| 808 East 169th St..... | 2,800 | 3,300 | 46:54 |
| 810 East 169th St..... | 2,800 | 3,100 | 47:53 |
| 812 East 169th St..... | 2,800 | 2,900 | 49:51 |
| 814 East 169th St..... | 2,800 | 2,800 | 50:50 |
| 816 East 169th St..... | 2,800 | 3,000 | 48:52 |
| 820 East 169th St..... | 2,300 | 3,600 | 38.98:61.02 |
| 830 East 169th St..... | 2,200 | 3,300 | 40:60 |
| — East 169th St..... | 7,000 | 6,500 | 52:48 |
| 1240 East 169th St..... | 4,100 | 5,900 | 41:59 |
| 712 Beck St..... | 5,000 | 3,200 | 58:42 |
| 714 Beck St..... | 5,000 | 3,200 | 58:42 |
| 716 Beck St..... | 5,000 | 3,200 | 58:42 |
| 718 Beck St..... | 5,000 | 3,200 | 58:42 |
| 719 Beck St..... | 5,000 | 3,500 | 59:41 |
| 720 Beck St..... | 5,000 | 3,200 | 58:42 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 721 Beck St..... | \$5,000 | \$3,500 | 59:41 |
| 722 Beck St..... | 5,000 | 3,200 | 58:42 |
| 723 Beck St..... | 5,000 | 3,500 | 59:41 |
| 724 Beck St..... | 5,000 | 3,200 | 58:42 |
| 725 Beck St..... | 5,000 | 3,500 | 59:41 |
| 726 Beck St..... | 5,000 | 3,200 | 58:42 |
| 751 Beck St..... | 5,000 | 4,000 | 56:44 |
| 752 Beck St..... | 5,500 | 4,000 | 58:42 |
| 753 Beck St..... | 5,000 | 4,000 | 56:44 |
| 754 Beck St..... | 5,500 | 4,000 | 58:42 |
| 755 Beck St..... | 5,000 | 4,000 | 56:44 |
| 756 Beck St..... | 5,000 | 4,000 | 56:44 |
| 757 Beck St..... | 5,000 | 4,000 | 56:44 |
| 758 Beck St..... | 5,000 | 4,000 | 56:44 |
| 759 Beck St..... | 5,000 | 4,000 | 56:44 |
| 760 Beck St..... | 5,500 | 4,000 | 58:42 |
| 761 Beck St..... | 5,000 | 4,000 | 56:44 |
| 762 Beck St..... | 5,500 | 4,000 | 58:42 |
| 763 Beck St..... | 5,000 | 4,000 | 56:44 |
| 764 Beck St..... | 5,000 | 4,000 | 56:44 |
| 765 Beck St..... | 5,000 | 4,000 | 56:44 |
| 766 Beck St..... | 5,000 | 4,000 | 56:44 |
| 767 Beck St..... | 5,000 | 4,000 | 56:44 |
| 768 Beck St..... | 5,500 | 4,000 | 58:42 |
| 769 Beck St..... | 5,000 | 4,000 | 56:44 |
| 770 Beck St..... | 5,500 | 4,000 | 58:42 |
| 771 Beck St..... | 5,500 | 4,000 | 58:42 |
| 772 Beck St..... | 5,000 | 4,000 | 56:44 |
| 773 Beck St..... | 5,500 | 4,000 | 58:42 |
| 774 Beck St..... | 5,000 | 4,000 | 56:44 |
| 775 Beck St..... | 5,500 | 4,000 | 58:42 |
| 776 Beck St..... | 5,500 | 4,000 | 58:42 |
| 777 Beck St..... | 5,500 | 4,000 | 58:42 |
| 778 Beck St..... | 5,500 | 4,000 | 58:42 |
| 730 Kelly St..... | 8,000 | 4,500 | 64:36 |
| 732 Kelly St..... | 8,000 | 4,500 | 64:36 |
| 734 Kelly St..... | 6,000 | 4,500 | 57:43 |
| 736 Kelly St..... | 6,000 | 4,500 | 57:43 |
| 738 Kelly St..... | 5,500 | 4,500 | 55:45 |
| 740 Kelly St..... | 6,000 | 4,500 | 57:43 |
| 742 Kelly St..... | 4,500 | 4,500 | 50:50 |
| 744 Kelly St..... | 4,500 | 4,500 | 50:50 |
| 746 Kelly St..... | 4,500 | 4,500 | 50:50 |
| 748 Kelly St..... | 4,500 | 4,500 | 50:50 |
| 750 Kelly St..... | 5,000 | 4,500 | 53:47 |
| 752 Kelly St..... | 5,000 | 4,500 | 53:47 |
| 754 Kelly St..... | 8,000 | 4,500 | 64:36 |
| 756 Kelly St..... | 8,000 | 4,500 | 64:36 |
| | \$426,000 | \$395,500 | |

**SAMPLE DISTRICT FROM ASSESSMENT SECTION ELEVEN, BOROUGH OF
THE BRONX**

(Standard Composite Ratio: 38.71:61.29)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|---|-----------------|-----------------|-------------|
| | Improvements | Land | |
| 1335 Findlay Ave..... | \$2,400 | \$5,600 | 30:70 |
| 1348 Teller Ave..... | 2,200 | 4,800 | 31:69 |
| — Washington Ave. (E.S., 181-182d Sts.) | 5,000 | 11,000 | 31:69 |
| 1234 Washington Ave..... | 1,700 | 2,800 | 38:62 |
| 2136 Washington Ave..... | 1,700 | 2,800 | 38:62 |
| 2138 Washington Ave..... | 1,700 | 2,800 | 38:62 |
| 2140 Washington Ave..... | 1,500 | 4,500 | 25:75 |
| 2146 Washington Ave..... | 1,900 | 4,600 | 29:71 |
| 2148-48½ Washington Ave..... | 1,600 | 6,900 | 19:81 |
| 2152 Washington Ave..... | 2,300 | 5,200 | 31:69 |
| 2156 Washington Ave..... | 2,700 | 4,800 | 36:64 |
| 2164 Washington Ave..... | 2,500 | 4,000 | 36:64 |
| 2166 Washington Ave..... | 2,500 | 4,000 | 38.46:61.54 |
| 2168 Washington Ave..... | 2,000 | 4,000 | 38.46:61.54 |
| 2172-74 Washington Ave..... | 3,000 | 8,000 | 27:73 |
| 2179 Washington Ave..... | 1,700 | 3,100 | 35:65 |
| 2181 Washington Ave..... | 1,700 | 3,300 | 34:66 |
| 2163 Bathgate Ave..... | 2,700 | 4,300 | 38.5:61.5 |
| 2165 Bathgate Ave..... | 2,700 | 4,300 | 38.5:61.5 |
| 2167 Bathgate Ave..... | 2,700 | 4,300 | 38.5:61.5 |
| | \$46,200 | \$95,100 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 1300 Findlay Ave..... | \$4,900 | \$2,100 | 70:30 |
| 1302 Findlay Ave..... | 5,000 | 2,000 | 71:29 |
| 1304 Findlay Ave..... | 3,600 | 2,400 | 60:40 |
| 1306 Findlay Ave..... | 3,200 | 2,000 | 60:40 |
| 1308 Findlay Ave..... | 3,200 | 2,000 | 60:40 |
| 1310 Findlay Ave..... | 3,200 | 2,000 | 60:40 |
| 1312 Findlay Ave..... | 3,200 | 2,000 | 60:40 |
| 1314 Findlay Ave..... | 3,500 | 2,500 | 58:42 |
| 1316 Findlay Ave..... | 3,500 | 2,500 | 58:42 |
| 1318 Findlay Ave..... | 3,000 | 2,000 | 60:40 |
| 1320 Findlay Ave..... | 3,000 | 2,000 | 60:40 |
| 1322 Findlay Ave..... | 3,000 | 2,000 | 60:40 |
| 1324 Findlay Ave..... | 3,000 | 2,000 | 60:40 |
| 1326 Findlay Ave..... | 3,500 | 2,500 | 60:40 |
| 1304 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1306 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1308 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1310 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1312 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1314 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1315 Teller Ave..... | 3,300 | 2,200 | 60:40 |
| 1316 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1317 Teller Ave..... | 3,300 | 2,200 | 60:40 |
| 1318 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1319 Teller Ave..... | 4,300 | 2,700 | 61:39 |
| 1320 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1322 Teller Ave..... | 3,600 | 2,400 | 66:34 |
| 1323-25 Teller Ave..... | 9,900 | 6,100 | 62:38 |
| 1324 Teller Ave..... | 3,400 | 2,400 | 60:40 |
| 1326 Teller Ave..... | 3,400 | 1,600 | 60:40 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 1327 Teller Ave..... | \$4,200 | \$2,800 | 60:40 |
| 1328 Teller Ave..... | 3,400 | 1,600 | 60:40 |
| 1329 Teller Ave..... | 4,200 | 2,800 | 60:40 |
| 1330 Teller Ave..... | 3,400 | 1,600 | 60:40 |
| — Teller Ave..... | 5,700 | 2,800 | 67:33 |
| 1332 Teller Ave..... | 3,600 | 2,400 | 60:40 |
| — Teller Ave..... | 5,700 | 2,800 | 67:33 |
| 1334 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| — Teller Ave..... | 5,700 | 2,800 | 67:33 |
| 1336 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| — Teller Ave..... | 4,700 | 2,800 | 63:37 |
| 1338 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1340 Teller Ave..... | 2,100 | 2,400 | 47:53 |
| 1342 Teller Ave..... | 4,100 | 2,400 | 63:37 |
| 1346 Teller Ave..... | 4,600 | 2,400 | 66:34 |
| 1354 Teller Ave..... | 6,100 | 2,400 | 72:28 |
| 1356 Teller Ave..... | 6,100 | 2,400 | 72:28 |
| 1358 Teller Ave..... | 3,300 | 2,400 | 58:42 |
| 1360 Teller Ave..... | 6,600 | 2,400 | 73:27 |
| 1364 Teller Ave..... | 3,100 | 2,400 | 56:44 |
| 1366 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1368 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1369 Teller Ave..... | 3,000 | 3,000 | 50:50 |
| 1370 Teller Ave..... | 2,400 | 1,600 | 60:40 |
| 1371 Teller Ave..... | 3,000 | 3,000 | 50:50 |
| 1372 Teller Ave..... | 2,800 | 2,400 | 54:46 |
| 1373 Teller Ave..... | 3,000 | 3,000 | 50:50 |
| 1374 Teller Ave..... | 2,100 | 2,400 | 47:53 |
| 1379 Teller Ave..... | 5,500 | 2,500 | 69:31 |
| — Teller Ave..... | 5,800 | 7,200 | 45:55 |
| 1386 Teller Ave..... | 2,600 | 1,400 | 65:35 |
| 1388 Teller Ave..... | 4,800 | 2,700 | 64:36 |
| 351 East 169th St..... | 6,200 | 3,300 | 65:35 |
| 353 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 355 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 357 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 359 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 361 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 363 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 365 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 367 East 169th St..... | 3,300 | 2,200 | 60:40 |
| 392 East 170th St..... | 4,700 | 1,300 | 78:22 |
| 394 East 170th St..... | 4,700 | 1,300 | 78:22 |
| 396 East 170th St..... | 4,800 | 2,700 | 64:36 |
| 1291-95 Clay Ave..... | 9,000 | 9,000 | 50:50 |
| 1297 Clay Ave..... | 3,000 | 3,000 | 50:50 |
| 1299 Clay Ave..... | 3,300 | 2,200 | 60:40 |
| 1301 Clay Ave..... | 3,200 | 2,300 | 58:42 |
| 1303 Clay Ave..... | 3,200 | 2,300 | 58:42 |
| 1305 Clay Ave..... | 4,200 | 2,300 | 65:35 |
| 1307 Clay Ave..... | 4,300 | 2,200 | 66:34 |
| 1309 Clay Ave..... | 4,200 | 2,300 | 65:35 |
| 1311 Clay Ave..... | 3,000 | 3,000 | 50:50 |
| 1315 Clay Ave..... | 2,500 | 3,000 | 45:55 |
| 1317 Clay Ave..... | 2,100 | 1,900 | 53:47 |
| 1319 Clay Ave..... | 2,100 | 1,900 | 53:47 |
| 1321 Clay Ave..... | 2,100 | 1,900 | 53:47 |
| 1323 Clay Ave..... | 2,500 | 2,800 | 47:53 |
| 1325 Clay Ave..... | 2,700 | 2,800 | 49:51 |
| 1327 Clay Ave..... | 2,300 | 1,900 | 55:45 |
| 1329 Clay Ave..... | 2,100 | 1,900 | 52:48 |
| 1331 Clay Ave..... | 2,100 | 1,900 | 52:48 |
| 1337 Clay Ave..... | 3,200 | 2,800 | 53:47 |
| 1339 Clay Ave..... | 3,200 | 2,800 | 53:47 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---|------------------|------------------|-------|
| | Improvements | Land | |
| 1341 Clay Ave..... | \$2,100 | \$1,900 | 53:47 |
| 1343 Clay Ave..... | 2,100 | 1,900 | 53:47 |
| 1345 Clay Ave..... | 2,100 | 1,900 | 53:47 |
| 1347 Clay Ave..... | 2,100 | 1,900 | 53:47 |
| 1349-51 Clay Ave..... | 4,400 | 3,600 | 55:45 |
| 1353 Clay Ave..... | 3,200 | 2,700 | 54:46 |
| 1355 Clay Ave..... | 3,200 | 2,700 | 54:46 |
| 1357 Clay Ave..... | 2,800 | 2,700 | 51:49 |
| 1359 Clay Ave..... | 2,800 | 2,700 | 51:49 |
| 1361 Clay Ave..... | 2,800 | 2,700 | 46:54 |
| 1363 Clay Ave..... | 2,200 | 1,800 | 55:45 |
| 1365 Clay Ave..... | 2,200 | 1,800 | 55:45 |
| 1367 Clay Ave..... | 2,200 | 1,800 | 55:45 |
| 1369 Clay Ave..... | 4,700 | 2,800 | 63:37 |
| 1371 Clay Ave..... | 4,700 | 2,800 | 60:40 |
| 1377 Clay Ave..... | 4,500 | 2,000 | 69:31 |
| 1379 Clay Ave..... | 4,500 | 2,000 | 69:31 |
| 1381 Clay Ave..... | 4,500 | 2,000 | 69:31 |
| 1383 Clay Ave..... | 5,200 | 1,800 | 74:26 |
| 1385 Clay Ave..... | 4,000 | 2,000 | 67:33 |
| 1387 Clay Ave..... | 4,000 | 2,000 | 67:33 |
| 182nd St. (S.S., Washington to Bathgate). | 4,700 | 2,000 | 70:30 |
| | 4,500 | 2,000 | 69:31 |
| | 4,200 | 2,000 | 68:32 |
| | 4,200 | 1,800 | 70:30 |
| 2132 Washington Ave..... | 3,700 | 3,800 | 49:51 |
| 2150 Washington Ave..... | 3,500 | 5,000 | 41:59 |
| 2158 Washington Ave..... | 2,700 | 3,800 | 42:58 |
| 2160 Washington Ave..... | 2,700 | 3,800 | 42:58 |
| 2162 Washington Ave..... | 2,600 | 3,900 | 40:60 |
| 2176 Washington Ave..... | 4,100 | 2,900 | 59:41 |
| 2178 Washington Ave..... | 4,100 | 2,900 | 57:43 |
| 2180 Washington Ave..... | 4,000 | 3,000 | 56:44 |
| 2182 Washington Ave..... | 4,000 | 3,200 | 51:49 |
| 2153 Bathgate Ave..... | 6,000 | 6,000 | 50:50 |
| 2155 Bathgate Ave..... | 2,000 | 3,000 | 40:60 |
| 2157 Bathgate Ave..... | 2,000 | 3,000 | 40:60 |
| 2159 Bathgate Ave..... | 2,000 | 3,000 | 40:60 |
| 2161 Bathgate Ave..... | 2,000 | 3,000 | 40:60 |
| 2169 Bathgate Ave..... | 5,200 | 4,300 | 55:45 |
| 2171 Bathgate Ave..... | 3,200 | 4,300 | 43:57 |
| 2173 Bathgate Ave..... | 3,200 | 4,300 | 43:57 |
| 2175 Bathgate Ave..... | 4,000 | 5,000 | 44:56 |
| 2177 Bathgate Ave..... | 4,000 | 6,000 | 40:60 |
| | \$486,000 | \$370,700 | |

**SAMPLE DISTRICT FROM ASSESSMENT SECTION TWELVE,
BOROUGH OF THE BRONX**

(The district consists of parts of assessments blocks:

3294—between Bainbridge and Briggs avenues and between East 194th and East 196th streets—:

3298—between Bainbridge and Briggs avenues and between Bedford Park Boulevard and East 201st Street; and

3299—between Perry and Briggs avenues and between Mosholu Parkway South and East 201st Street.)

(Standard Composite Ratio: 38.71:61.29)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|---|-----------------|-----------------|-------|
| | Improvements | Land | |
| 265 Bedford Park Boulevard..... | \$5,500 | \$11,500 | 32:68 |
| Briggs Ave. E.S., bet. Bedford Park Blvd. and E. 201st St. | | | |
| G. Goldberg | 3,200 | 6,600 | 33:67 |
| James Wilson | 3,400 | 6,600 | 34:66 |
| Bainbridge Ave. (W.S., bet. Bedford Park Blvd. and E. 201st St.) | | | |
| Cath. McCormack | 3,200 | 3,200 | 32:68 |
| | <u>\$15,300</u> | <u>\$27,900</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 2654 Briggs Ave..... | \$3,500 | \$2,500 | 58:42 |
| — Briggs Ave..... | 3,500 | 2,300 | 60:40 |
| — Briggs Ave..... | 3,500 | 2,300 | 60:40 |
| — Briggs Ave..... | 3,500 | 2,300 | 60:40 |
| — Briggs Ave..... | 3,500 | 2,300 | 60:40 |
| — Briggs Ave..... | 3,500 | 2,300 | 60:40 |
| — Briggs Ave..... | 3,500 | 2,300 | 60:40 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| — Briggs Ave..... | 5,800 | 2,300 | 72:28 |
| 2686 Briggs Ave..... | 5,800 | 2,400 | 71:29 |
| 2958 Briggs Ave..... | 3,300 | 3,000 | 55:45 |
| — Briggs Ave..... | 3,300 | 3,000 | 55:45 |
| 2962 Briggs Ave..... | 4,400 | 6,600 | 40:60 |
| — Briggs Ave..... | 4,200 | 3,300 | 56:44 |
| 2972 Briggs Ave..... | 5,500 | 3,300 | 62:38 |
| — Briggs Ave..... | 4,200 | 3,300 | 56:44 |
| 2976 Briggs Ave..... | 5,400 | 6,600 | 40:60 |
| 2984 Briggs Ave..... | 4,000 | 3,300 | 55:45 |
| 2655 Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 3,700 | 2,700 | 58:42 |
| — Bainbridge Ave..... | 5,000 | 2,700 | 64:36 |
| 2671 Bainbridge Ave..... | 6,100 | 2,700 | 69:31 |
| 2673 Bainbridge Ave..... | 5,600 | 2,700 | 67:33 |
| 2677 Bainbridge Ave..... | 5,000 | 2,700 | 65:35 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 2679 Bainbridge Ave..... | \$5,000 | \$2,800 | 64:36 |
| 2681 Bainbridge Ave..... | 5,000 | 2,800 | 64:36 |
| — Bainbridge Ave..... | 3,500 | 2,800 | 56:44 |
| — Bainbridge Ave..... | 5,800 | 3,600 | 62:38 |
| — Bainbridge Ave..... | 5,800 | 3,600 | 62:38 |
| — Bainbridge Ave..... | 7,500 | 7,200 | 51:49 |
| 2951 Bainbridge Ave..... | 6,400 | 3,600 | 64:36 |
| — Bainbridge Ave..... | 8,000 | 3,600 | 69:31 |
| — Bainbridge Ave..... | 6,300 | 7,200 | 47:53 |
| — Bainbridge Ave..... | 3,500 | 3,300 | 51:49 |
| — Bainbridge Ave..... | 3,600 | 3,200 | 53:47 |
| — Bainbridge Ave..... | 6,700 | 4,800 | 58:42 |
| — Bainbridge Ave..... | 6,700 | 4,800 | 58:42 |
| — Bainbridge Ave..... | 6,700 | 4,800 | 58:42 |
| — Bainbridge Ave..... | 4,800 | 3,200 | 60:40 |
| — Bainbridge Ave..... | 4,800 | 3,200 | 60:40 |
| 267 Bedford Park Boulevard..... | 9,000 | 9,000 | 50:50 |
| — East 201st St..... | 7,500 | 6,000 | 56:44 |
| — East 201st St..... | 4,000 | 2,700 | 60:40 |
| — East 201st St..... | 4,800 | 2,700 | 64:36 |
| — East 201st St..... | 3,500 | 2,700 | 56:44 |
| — East 201st St..... | 3,500 | 2,700 | 56:44 |
| — East 201st St..... | 3,500 | 2,700 | 56:44 |
| — East 201st St..... | 4,500 | 7,000 | 39:61 |
| — East 201st St..... | 4,400 | 3,600 | 55:45 |
| 311 East 201st St..... | 5,000 | 3,100 | 62:38 |
| — East 201st St..... | 5,000 | 3,000 | 63:37 |
| — East 201st St..... | 5,000 | 3,100 | 62:38 |
| 317 East 201st St..... | 6,500 | 6,000 | 52:48 |
| — East 201st St..... | 3,400 | 2,600 | 57:43 |
| — East 201st St..... | 3,400 | 2,200 | 61:39 |
| — East 201st St..... | 3,400 | 2,200 | 61:39 |
| — East 201st St..... | 3,200 | 3,600 | 47:53 |
| — East 201st St..... | 3,700 | 3,600 | 51:49 |
| — East 201st St..... | 3,000 | 2,700 | 53:47 |
| — East 201st St..... | 5,000 | 6,000 | 45:55 |
| 302 Mosholu Parkway..... | 7,000 | 6,000 | 54:46 |
| — Mosholu Parkway..... | 6,000 | 8,500 | 41:59 |
| — Mosholu Parkway..... | 7,000 | 6,500 | 52:48 |
| 314 Mosholu Parkway..... | 7,000 | 6,200 | 53:47 |
| — Mosholu Parkway..... | 11,000 | 10,000 | 52:48 |
| 2999 Perry Ave..... | 7,300 | 4,200 | 63:37 |
| 3003 Perry Ave..... | 8,200 | 8,800 | 48:52 |
| | \$403,000 | \$296,100 | |

**SAMPLE DISTRICT FROM ASSESSMENT SECTION FIFTEEN,
BOROUGH OF THE BRONX**

(The district consists of parts of assessment blocks:

4048—between Rhinelander and Morris Park avenues and between Unionport Road, Victor and Amethyst streets—;

4051—between Rhinelander and Morris Park avenues and between Cruger and Holland avenues.)

(Standard Composite Ratio: 38.71:61.29)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

None

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|---------|-------|
| | Improvements | Land | |
| Mead St..... | \$1,900 | \$1,800 | 51:49 |
| Mead St..... | 3,300 | 1,200 | 73:27 |
| Mead St..... | 1,700 | 1,450 | 54:46 |
| Mead St..... | 2,500 | 1,200 | 68:32 |
| Mead St..... | 4,000 | 1,200 | 77:23 |
| Mead St..... | 4,000 | 1,200 | 77:23 |
| Mead St..... | 4,000 | 1,200 | 77:23 |
| Mead St..... | 3,300 | 1,200 | 73:27 |
| Mead St..... | 3,300 | 1,200 | 71:29 |
| Mead St..... | 3,300 | 1,200 | 71:29 |
| Mead St..... | 1,600 | 1,200 | 57:43 |
| Mead St..... | 2,200 | 1,200 | 73:27 |
| Mead St..... | 2,200 | 1,200 | 73:27 |
| Unionport Road..... | 2,800 | 1,600 | 64:36 |
| Unionport Road..... | 2,700 | 1,600 | 63:37 |
| Unionport Road..... | 1,500 | 1,600 | 48:52 |
| Unionport Road..... | 3,000 | 2,500 | 55:45 |
| Unionport Road..... | 2,600 | 1,200 | 68:32 |
| Baker Ave..... | 3,000 | 1,200 | 71:29 |
| Baker Ave..... | 3,400 | 1,200 | 74:26 |
| Baker Ave..... | 3,400 | 1,200 | 74:26 |
| Baker Ave..... | 1,400 | 1,200 | 54:46 |
| Baker Ave..... | 4,200 | 1,200 | 78:22 |
| Baker Ave..... | 4,200 | 1,200 | 78:22 |
| Baker Ave..... | 2,000 | 1,200 | 62:38 |
| Baker Ave..... | 3,200 | 1,200 | 73:27 |
| Baker Ave..... | 2,800 | 1,200 | 70:30 |
| Baker Ave..... | 2,800 | 1,200 | 70:30 |
| Baker Ave..... | 2,800 | 1,200 | 70:30 |
| Baker Ave..... | 2,800 | 1,200 | 70:30 |
| Baker Ave..... | 7,000 | 1,800 | 80:20 |
| Morris Park Ave..... | 4,800 | 5,200 | 50:50 |
| Morris Park Ave..... | 3,500 | 3,500 | 50:50 |
| Morris Park Ave..... | 5,100 | 2,900 | 64:36 |
| Morris Park Ave..... | 1,500 | 1,900 | 44:56 |
| Morris Park Ave..... | 1,500 | 1,900 | 44:56 |
| Morris Park Ave..... | 1,500 | 1,900 | 44:56 |
| Morris Park Ave..... | 4,000 | 2,900 | 58:42 |
| Morris Park Ave..... | 4,900 | 4,300 | 53:47 |
| Morris Park Ave..... | 6,500 | 2,500 | 72:28 |
| Morris Park Ave..... | 11,000 | 3,500 | 76:24 |
| Amethyst St..... | 2,500 | 1,000 | 65:35 |
| Amethyst St..... | 3,200 | 1,100 | 74:26 |
| Amethyst St..... | 3,200 | 1,100 | 74:26 |
| Amethyst St..... | 3,200 | 1,100 | 74:26 |
| Amethyst St..... | 3,800 | 1,200 | 76:24 |
| Amethyst St..... | 3,200 | 1,200 | 73:27 |
| Amethyst St..... | 3,000 | 1,200 | 71:29 |
| Amethyst St..... | 3,800 | 1,200 | 76:24 |
| Amethyst St..... | 4,000 | 1,200 | 77:23 |
| Amethyst St..... | 3,200 | 1,200 | 73:27 |
| Amethyst St..... | 3,200 | 1,200 | 73:27 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| Amethyst St..... | \$3,200 | \$1,200 | 73:27 |
| Amethyst St..... | 3,200 | 1,200 | 73:27 |
| Amethyst St..... | 3,200 | 1,800 | 64:36 |
| Rhineland Ave..... | 3,200 | 1,000 | 76:24 |
| Rhineland Ave..... | 3,200 | 1,000 | 76:24 |
| Rhineland Ave..... | 3,000 | 1,000 | 75:25 |
| Rhineland Ave..... | 3,700 | 1,000 | 73:27 |
| Rhineland Ave..... | 1,300 | 1,200 | 52:48 |
| Victor St..... | 2,700 | 1,700 | 61:39 |
| Victor St..... | 2,200 | 1,200 | 73:27 |
| Victor St..... | 2,200 | 1,200 | 73:27 |
| Victor St..... | 2,200 | 1,200 | 73:27 |
| Victor St..... | 2,200 | 1,200 | 73:27 |
| Victor St..... | 2,200 | 1,200 | 73:27 |
| Victor St..... | 2,200 | 1,200 | 73:27 |
| Victor St..... | 2,800 | 1,200 | 70:30 |
| Victor St..... | 3,200 | 1,200 | 73:27 |
| Victor St..... | 3,200 | 1,200 | 73:27 |
| Victor St..... | 3,200 | 1,200 | 73:27 |
| Victor St..... | 3,200 | 1,200 | 73:27 |
| Victor St..... | 3,500 | 1,400 | 71:29 |
| Victor St..... | 2,000 | 1,500 | 57:43 |
| Cruger Ave..... | 3,000 | 1,200 | 71:29 |
| Cruger Ave..... | 1,800 | 1,200 | 60:40 |
| Cruger Ave..... | 3,000 | 1,200 | 71:29 |
| Cruger Ave..... | 2,800 | 1,200 | 70:30 |
| Cruger Ave..... | 3,200 | 1,200 | 73:27 |
| Cruger Ave..... | 3,200 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,300 | 1,200 | 73:27 |
| Cruger Ave..... | 3,200 | 1,200 | 73:27 |
| Cruger Ave..... | 3,200 | 1,200 | 73:27 |
| Cruger Ave..... | 3,200 | 1,150 | 74:26 |
| Cruger Ave..... | 3,200 | 1,150 | 74:26 |
| Cruger Ave..... | 3,200 | 1,000 | 76:24 |
| Cruger Ave..... | 3,200 | 900 | 78:22 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,400 | 1,200 | 74:26 |
| Holland Ave..... | 3,400 | 1,200 | 74:26 |
| Holland Ave..... | 3,400 | 1,200 | 74:26 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,200 | 1,200 | 73:27 |
| Holland Ave..... | 3,000 | 1,200 | 71:29 |
| Holland Ave..... | 3,000 | 1,200 | 71:29 |
| Holland Ave..... | 3,000 | 1,200 | 71:29 |
| Holland Ave..... | 1,800 | 1,200 | 60:40 |
| Holland Ave..... | 2,900 | 1,200 | 71:29 |
| Holland Ave..... | 3,100 | 1,200 | 72:28 |
| Holland Ave..... | 3,000 | 1,200 | 71:29 |
| Holland Ave..... | 3,100 | 1,200 | 72:28 |
| Holland Ave..... | 3,300 | 1,200 | 66:34 |
| Holland Ave..... | 3,500 | 1,200 | 74:26 |
| Holland Ave..... | 3,500 | 1,200 | 74:26 |
| \$369,100 | | \$162,550 | |

**SAMPLE DISTRICT FROM ASSESSMENT SECTION SEVENTEEN, BOROUGH
OF THE BRONX**

(The district consists of parts of assessment blocks:

- 4837—between White Plains Road and Barnes Avenue and between East 223rd and East 224th streets—;
4838—between White Plains Road and Barnes Avenue and between East 224th and East 225th streets—;
4847—between Barnes and Bronxwood avenues and between East 222d and East 223rd streets—; and
4848—between Barnes and Bronxwood avenues and between East 223rd and 224th streets.)

(Standard Composite Ratio: 38.71:61.29)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|-----------------|---------------|
| | Improvements | Land | |
| East 224th St..... | \$1,400 | \$5,100 | 22:78 |
| East 224th St..... | 1,400 | 4,800 | 23:77 |
| White Plains Road..... | 2,900 | 7,500 | 28:72 |
| White Plains Road..... | 2,900 | 5,500 | 35:65 |
| East 222d St..... | 1,300 | 2,200 | 37:63 |
| Barnes Ave..... | 1,800 | 2,900 | 38.298:61.702 |
| East 223d St..... | 1,000 | 1,800 | 36:64 |
| East 223d St..... | 800 | 1,800 | 31:69 |
| | <u>\$13,500</u> | <u>\$31,600</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------|-----------------|---------|-------|
| | Improvements | Land | |
| Barnes Ave..... | \$5,200 | \$1,600 | 76:24 |
| Barnes Ave..... | 10,000 | 3,500 | 74:26 |
| East 223d St..... | 4,350 | 1,050 | 81:19 |
| East 223d St..... | 4,400 | 1,000 | 81:19 |
| East 223d St..... | 4,350 | 1,050 | 81:19 |
| East 223d St..... | 4,350 | 1,050 | 81:19 |
| East 223d St..... | 4,350 | 1,050 | 81:19 |
| East 223d St..... | 4,350 | 1,050 | 81:19 |
| East 223d St..... | 3,600 | 1,100 | 77:23 |
| East 223d St..... | 4,100 | 2,200 | 65:35 |
| East 223d St..... | 4,000 | 1,200 | 77:23 |
| East 223d St..... | 3,700 | 1,200 | 76:24 |
| East 223d St..... | 3,800 | 2,700 | 58:42 |
| East 223d St..... | 2,200 | 2,000 | 52:48 |
| East 223d St..... | 2,200 | 1,000 | 69:31 |
| East 223d St..... | 2,600 | 1,000 | 72:28 |
| East 223d St..... | 900 | 1,000 | 47:53 |
| East 223d St..... | 800 | 900 | 47:53 |
| East 223d St..... | 3,600 | 900 | 80:20 |
| East 223d St..... | 1,600 | 900 | 64:36 |
| East 223d St..... | 2,700 | 900 | 75:25 |
| East 223d St..... | 1,800 | 900 | 67:33 |
| East 223d St..... | 1,800 | 1,800 | 50:50 |
| East 223d St..... | 1,800 | 2,700 | 40:60 |
| East 223d St..... | 2,500 | 900 | 74:26 |
| East 223d St..... | 3,000 | 2,700 | 53:47 |
| East 223d St..... | 3,400 | 1,000 | 77:23 |
| East 223d St..... | 3,400 | 1,000 | 77:23 |
| East 223d St..... | 3,400 | 1,000 | 77:23 |
| East 223d St..... | 3,400 | 1,000 | 77:23 |
| East 223d St..... | 3,600 | 1,000 | 78:22 |
| East 223d St..... | 3,600 | 1,000 | 78:22 |
| East 223d St..... | 3,400 | 1,000 | 77:23 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|------------------|------------------|-------|
| | Improvements | Land | |
| East 224th St..... | \$4,500 | \$1,200 | 79:21 |
| East 224th St..... | 2,100 | 1,200 | 64:36 |
| East 224th St..... | 2,100 | 2,400 | 47:53 |
| East 224th St..... | 2,600 | 1,100 | 70:30 |
| East 224th St..... | 2,100 | 1,100 | 66:34 |
| East 224th St..... | 2,500 | 1,100 | 69:31 |
| East 224th St..... | 3,700 | 1,100 | 77:23 |
| East 224th St..... | 3,700 | 1,100 | 77:23 |
| East 224th St..... | 3,700 | 1,100 | 77:23 |
| East 224th St..... | 3,700 | 1,100 | 77:23 |
| East 224th St..... | 2,100 | 800 | 72:28 |
| East 224th St..... | 2,100 | 800 | 72:28 |
| East 224th St..... | 2,100 | 800 | 72:28 |
| East 224th St..... | 2,100 | 800 | 72:28 |
| East 224th St..... | 3,600 | 1,200 | 75:25 |
| East 224th St..... | 2,200 | 1,200 | 65:35 |
| East 224th St..... | 2,200 | 1,200 | 65:35 |
| East 224th St..... | 2,200 | 1,200 | 65:35 |
| East 224th St..... | 4,200 | 5,100 | 45:55 |
| East 224th St..... | 1,800 | 1,000 | 64:36 |
| East 224th St..... | 4,000 | 1,000 | 80:20 |
| East 224th St..... | 3,000 | 1,800 | 62:38 |
| East 224th St..... | 3,300 | 1,200 | 73:27 |
| East 224th St..... | 2,200 | 1,200 | 65:35 |
| East 224th St..... | 2,200 | 1,200 | 65:35 |
| East 224th St..... | 2,800 | 1,200 | 70:30 |
| East 224th St..... | 2,800 | 1,200 | 70:30 |
| East 224th St..... | 2,700 | 1,700 | 61:39 |
| White Plains Road..... | 2,700 | 2,700 | 50:50 |
| East 225th St..... | 1,600 | 2,400 | 40:60 |
| East 225th St..... | 3,000 | 1,200 | 71:29 |
| East 225th St..... | 3,000 | 1,200 | 71:29 |
| East 225th St..... | 3,550 | 1,250 | 67:33 |
| East 225th St..... | 4,200 | 1,100 | 79:21 |
| East 225th St..... | 4,200 | 1,100 | 79:21 |
| East 225th St..... | 4,200 | 1,100 | 79:21 |
| East 225th St..... | 4,200 | 1,100 | 79:21 |
| East 225th St..... | 4,400 | 1,100 | 80:20 |
| East 222nd St..... | 5,400 | 1,700 | 76:24 |
| East 222nd St..... | 3,600 | 1,000 | 78:22 |
| East 222nd St..... | 3,600 | 1,000 | 78:22 |
| East 222nd St..... | 7,100 | 2,200 | 76:24 |
| East 222nd St..... | 2,100 | 1,100 | 66:34 |
| East 222nd St..... | 1,800 | 2,200 | 45:55 |
| East 222nd St..... | 10,800 | 3,600 | 75:25 |
| East 222nd St..... | 3,600 | 1,200 | 75:25 |
| | <u>\$263,600</u> | <u>\$109,700</u> | |

III. BROOKLYN

SAMPLE DISTRICT FROM ASSESSMENT SECTION FIVE, BOROUGH OF BROOKLYN

(Standard Composite Ratio: 39.44:60.56)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-------------------|-----------------|----------------|-------|
| | Improvements | Land | |
| 201 Troy Ave..... | \$1,250 | \$2,850 | 30:70 |
| 203 Troy Ave..... | 525 | 1,875 | 22:78 |
| 205 Troy Ave..... | 1,100 | 2,100 | 36:64 |
| 213 Troy Ave..... | 500 | 1,800 | 22:78 |
| | <u>\$3,375</u> | <u>\$8,625</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 227 Albany Ave..... | \$7,800 | \$3,200 | 71:29 |
| 229 Albany Ave..... | 3,650 | 1,650 | 69:31 |
| 231 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 233 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 235 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 237 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 239 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 241 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 243 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 245 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 247 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 249 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 251 Albany Ave..... | 3,350 | 1,650 | 67:33 |
| 253 Albany Ave..... | 6,100 | 3,200 | 66:34 |
| 200 Park Place..... | 4,400 | 2,500 | 64:36 |
| 202 Park Place..... | 3,800 | 1,500 | 72:28 |
| 204 Park Place..... | 3,800 | 1,500 | 72:28 |
| 208 Park Place..... | 3,800 | 1,500 | 72:28 |
| 210-12 Park Place..... | 6,000 | 2,300 | 72:28 |
| 212 Park Place..... | 5,800 | 1,500 | 79:21 |
| 214 Park Place..... | 5,700 | 1,600 | 78:22 |
| 216 Park Place..... | 5,700 | 1,500 | 79:21 |
| 218 Park Place..... | 5,700 | 1,500 | 79:21 |
| 220 Park Place..... | 5,700 | 1,500 | 79:21 |
| 222 Park Place..... | 5,700 | 1,500 | 79:21 |
| 1174 Park Place..... | 3,150 | 2,050 | 61:39 |
| 1176 Park Place..... | 3,150 | 2,050 | 61:39 |
| 1178 Park Place..... | 3,150 | 2,050 | 61:39 |
| 1190 Park Place..... | 3,900 | 2,100 | 71:29 |
| 1192 Park Place..... | 3,900 | 2,100 | 71:29 |
| 1196 Park Place..... | 3,900 | 2,100 | 71:29 |
| 1198 Park Place..... | 3,900 | 2,100 | 71:29 |
| 1200 Park Place..... | 3,900 | 2,100 | 71:29 |
| 1202 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1204 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1206 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1208 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1210 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1212 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1214 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1216 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1218 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1220 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1222 Park Place..... | 2,500 | 2,000 | 56:44 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 1224 Park Place..... | \$ 2,500 | \$ 2,000 | 56:44 |
| 1226 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1228 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1230 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1232 Park Place..... | 2,500 | 2,000 | 56:44 |
| 1254 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1256 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1258 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1262 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1264 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1266 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1268 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1270 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1272 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1274 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1278 Park Place..... | 3,850 | 1,950 | 66:34 |
| 1280 Park Place..... | 4,050 | 1,950 | 67:33 |
| 1282 Park Place..... | 3,050 | 1,750 | 70:30 |
| 1282* Park Place..... | 3,950 | 1,850 | 68:32 |
| 1288 Park Place..... | 3,850 | 1,750 | 68:32 |
| 1290 Park Place..... | 3,700 | 1,800 | 67:33 |
| 1292 Park Place..... | 3,650 | 1,950 | 65:35 |
| 1294 Park Place..... | 3,650 | 1,950 | 65:35 |
| 1296 Park Place..... | 3,650 | 1,950 | 65:35 |
| 1298 Park Place..... | 3,650 | 1,950 | 65:35 |
| 1300 Park Place..... | 3,700 | 1,900 | 66:34 |
| 1302 Park Place..... | 3,750 | 1,850 | 67:33 |
| 1304 Park Place..... | 3,750 | 1,850 | 67:33 |
| 1308 Park Place..... | 3,800 | 1,800 | 68:32 |
| 1310 Park Place..... | 3,850 | 1,750 | 69:31 |
| 1312 Park Place..... | 3,900 | 1,700 | 70:30 |
| 1203 Sterling Place..... | 1,950 | 1,450 | 57:43 |
| 1205 Sterling Place..... | 1,800 | 1,700 | 51:49 |
| 1207 Sterling Place..... | 1,950 | 1,450 | 57:43 |
| 1209 Sterling Place..... | 1,950 | 1,450 | 57:43 |
| 1211 Sterling Place..... | 1,950 | 1,450 | 57:43 |
| 1215 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1217 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1219 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1221 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1223 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1225 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1227 Sterling Place..... | 1,480 | 1,150 | 56:44 |
| 1229 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1231 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1233 Sterling Place..... | 2,550 | 2,050 | 55:45 |
| 1235 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1237 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1239 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1241 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1243 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1245 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1247 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1249 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1251 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1253 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1255 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1257 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1259 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1261 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1263 Sterling Place..... | 2,350 | 1,950 | 55:45 |
| 1289 Sterling Place..... | 3,800 | 1,800 | 68:32 |

* Thus in record.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|------------------|------------------|-----------|
| | Improvements | Land | |
| 1291 Sterling Place..... | \$ 3,800 | \$1,800 | 68:32 |
| 1293 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1295 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1297 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1299 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1301 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1303 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1307 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1309 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1311 Sterling Place..... | 3,800 | 1,800 | 68:32 |
| 1313 Sterling Place..... | 4,000 | 1,600 | 71:29 |
| 1315 Sterling Place..... | 4,000 | 1,600 | 71:29 |
| 1319 Sterling Place..... | 4,000 | 1,800 | 69:31 |
| 1321 Sterling Place..... | 4,050 | 1,750 | 70:30 |
| 1323 Sterling Place..... | 4,050 | 1,750 | 70:30 |
| 1325 Sterling Place..... | 4,000 | 1,800 | 69:31 |
| 1327 Sterling Place..... | 4,000 | 1,800 | 69:31 |
| 1329 Sterling Place..... | 4,000 | 1,800 | 69:31 |
| 1331 Sterling Place..... | 3,975 | 1,825 | 69:31 |
| 1333 Sterling Place..... | 3,950 | 1,850 | 68:32 |
| 1335 Sterling Place..... | 3,925 | 1,875 | 68:32 |
| 1337 Sterling Place..... | 4,200 | 2,900 | 59:41 |
| 1343 Sterling Place..... | 3,950 | 1,950 | 67:33 |
| 1345 Sterling Place..... | 3,950 | 1,850 | 68:32 |
| 1347 Sterling Place..... | 3,950 | 1,850 | 68:32 |
| 204 Troy Ave..... | 2,400 | 2,500 | 49:51 |
| 206 Troy Ave..... | 2,500 | 1,200 | 62.5:37.5 |
| 206a Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 207 Troy Ave..... | 6,025 | 1,875 | 76:24 |
| 208 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 210 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 211 Troy Ave..... | 2,550 | 1,950 | 57:43 |
| 212 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 214 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 216 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 218 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 220 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 222 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 224 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 226 Troy Ave..... | 2,300 | 1,200 | 66:34 |
| 228 Troy Ave..... | 2,500 | 1,200 | 62.5:37.5 |
| 230 Troy Ave..... | 3,500 | 2,500 | 58:42 |
| | \$471,555 | \$271,025 | |

**SAMPLE DISTRICT FROM ASSESSMENT SECTION SIX,
BOROUGH OF BROOKLYN**

(Standard Composite Ratio: 39.44:60.56)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|--------------------------|-----------------|-----------------|-----------|
| | Improvements | Land | |
| 336 McDonough St..... | \$1,900 | \$8,100 | 19:81 |
| 338 McDonough St..... | 3,200 | 8,100 | 28:72 |
| 406-10 McDonough St..... | 2,850 | 6,250 | 31:69 |
| 333 Decatur St..... | 1,675 | 3,125 | 35:65 |
| 339 Decatur St..... | 1,500 | 2,500 | 37.5:62.5 |
| 343 Decatur St..... | 1,500 | 2,500 | 37.5:62.5 |
| 345 Decatur St..... | 1,500 | 2,500 | 37.5:62.5 |
| | <u>\$14,125</u> | <u>\$33,075</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 298 McDonough St..... | \$10,750 | \$6,750 | 61:39 |
| 300 McDonough St..... | 7,125 | 2,575 | 74:26 |
| 302 McDonough St..... | 7,125 | 2,575 | 74:26 |
| 304 McDonough St..... | 7,500 | 2,700 | 74:26 |
| 306 McDonough St..... | 6,025 | 2,175 | 74:26 |
| 308 McDonough St..... | 7,125 | 2,575 | 73:27 |
| 310 McDonough St..... | 7,125 | 2,575 | 73:27 |
| 312 McDonough St..... | 7,125 | 2,575 | 73:27 |
| 314 McDonough St..... | 7,125 | 2,575 | 73:27 |
| 316 McDonough St..... | 7,300 | 2,700 | 73:27 |
| 318 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 320 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 322 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 324 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 326 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 328 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 330 McDonough St..... | 6,825 | 2,575 | 73:27 |
| 332 McDonough St..... | 6,825 | 2,575 | 72:28 |
| 344 McDonough St..... | 5,300 | 2,700 | 66:34 |
| 346 McDonough St..... | 5,300 | 2,700 | 66:34 |
| 348 McDonough St..... | 5,300 | 2,700 | 66:34 |
| 350 McDonough St..... | 5,400 | 2,700 | 67:33 |
| 362 McDonough St..... | 7,375 | 2,625 | 74:26 |
| 364 McDonough St..... | 7,375 | 2,625 | 74:26 |
| 366 McDonough St..... | 7,375 | 2,625 | 74:26 |
| 368 McDonough St..... | 7,375 | 2,625 | 74:26 |
| 370 McDonough St..... | 7,375 | 2,625 | 74:26 |
| 372 McDonough St..... | 14,800 | 5,200 | 74:26 |
| 374 McDonough St..... | 5,350 | 2,250 | 70:30 |
| 376 McDonough St..... | 5,350 | 2,250 | 70:30 |
| 378 McDonough St..... | 5,350 | 2,250 | 70:30 |
| 380 McDonough St..... | 5,475 | 2,325 | 70:30 |
| 382 McDonough St..... | 5,475 | 2,325 | 70:30 |
| 384 McDonough St..... | 5,475 | 2,325 | 70:30 |
| 386 McDonough St..... | 5,675 | 2,375 | 70:30 |
| 400 McDonough St..... | 3,825 | 2,075 | 65:35 |
| 400a McDonough St..... | 3,825 | 2,075 | 65:35 |
| 402 McDonough St..... | 3,825 | 2,075 | 65:35 |
| 404 McDonough St..... | 2,975 | 3,125 | 49:51 |
| 412 McDonough St..... | 7,825 | 3,125 | 72:28 |
| 414 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 416 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 418 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 420 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 422 McDonough St..... | 6,200 | 2,500 | 71:29 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 424 McDonough St..... | \$6,200 | \$2,500 | 71:29 |
| 426 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 428 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 430 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 432 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 434 McDonough St..... | 6,200 | 2,500 | 71:29 |
| 225 Decatur St..... | 17,000 | 6,000 | 74:26 |
| 227 Decatur St..... | 7,125 | 2,375 | 75:25 |
| 229 Decatur St..... | 7,125 | 2,375 | 75:25 |
| 231 Decatur St..... | 7,125 | 2,375 | 75:25 |
| 233 Decatur St..... | 7,125 | 2,375 | 75:25 |
| 235 Decatur St..... | 3,675 | 2,325 | 61:39 |
| 237 Decatur St..... | 3,675 | 2,325 | 61:39 |
| 237a Decatur St..... | 3,675 | 2,325 | 61:39 |
| 239 Decatur St..... | 3,675 | 2,325 | 61:39 |
| 241 Decatur St..... | 3,675 | 2,325 | 61:39 |
| 243 Decatur St..... | 3,675 | 2,325 | 61:39 |
| 245 Decatur St..... | 4,700 | 2,800 | 63:37 |
| 247 Decatur St..... | 4,700 | 2,800 | 63:37 |
| 249 Decatur St..... | 4,700 | 2,800 | 63:37 |
| 251 Decatur St..... | 4,700 | 2,800 | 63:37 |
| 253 Decatur St..... | 4,100 | 2,800 | 59:41 |
| 255 Decatur St..... | 4,100 | 2,800 | 59:41 |
| 257 Decatur St..... | 4,100 | 2,800 | 59:41 |
| 259 Decatur St..... | 9,000 | 2,800 | 76:24 |
| 271 Decatur St..... | 6,075 | 2,625 | 70:30 |
| 273 Decatur St..... | 5,950 | 2,550 | 70:30 |
| 275 Decatur St..... | 5,950 | 2,550 | 70:30 |
| 277 Decatur St..... | 5,950 | 2,550 | 70:30 |
| 279 Decatur St..... | 5,950 | 2,550 | 70:30 |
| 281 Decatur St..... | 6,375 | 2,625 | 71:29 |
| 283 Decatur St..... | 6,375 | 2,625 | 71:29 |
| 285 Decatur St..... | 6,375 | 2,625 | 71:29 |
| 287 Decatur St..... | 6,375 | 2,625 | 71:29 |
| 289 Decatur St..... | 6,375 | 2,625 | 71:29 |
| 291 Decatur St..... | 4,875 | 2,625 | 65:35 |
| 293 Decatur St..... | 4,875 | 2,625 | 65:35 |
| 295 Decatur St..... | 4,875 | 2,625 | 65:35 |
| 297 Decatur St..... | 4,875 | 2,625 | 65:35 |
| 299 Decatur St..... | 4,950 | 2,550 | 66:34 |
| 301 Decatur St..... | 11,400 | 5,100 | 69:31 |
| 307 Decatur St..... | 4,400 | 2,500 | 64:36 |
| 309 Decatur St..... | 4,200 | 2,500 | 63:37 |
| 311 Decatur St..... | 4,200 | 2,500 | 63:37 |
| 313 Decatur St..... | 4,200 | 2,500 | 63:37 |
| 315 Decatur St..... | 4,400 | 2,500 | 64:36 |
| 317 Decatur St..... | 4,550 | 2,250 | 67:33 |
| 319 Decatur St..... | 4,550 | 2,250 | 67:33 |
| 321 Decatur St..... | 4,550 | 2,250 | 67:33 |
| 323 Decatur St..... | 4,650 | 2,250 | 67:33 |
| 325 Decatur St..... | 3,650 | 2,450 | 60:40 |
| 327 Decatur St..... | 3,575 | 2,325 | 61:39 |
| 329 Decatur St..... | 3,575 | 2,325 | 61:39 |
| 331 Decatur St..... | 3,575 | 2,325 | 61:39 |
| 335 Decatur St..... | 3,025 | 2,075 | 59:41 |
| 335a Decatur St..... | 3,025 | 2,075 | 59:41 |
| 337 Decatur St..... | 3,025 | 2,075 | 59:41 |
| 341 Decatur St..... | 2,500 | 2,500 | 50:50 |
| 347 Decatur St..... | 2,500 | 1,900 | 43:57 |
| 349 Decatur St..... | 2,500 | 1,900 | 43:57 |
| 351 Decatur St..... | 2,500 | 1,900 | 43:57 |
| 353 Decatur St..... | 2,125 | 2,975 | 58:42 |
| 355 Decatur St..... | 2,125 | 2,975 | 58:42 |
| 357 Decatur St..... | 2,125 | 3,175 | 60:40 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------|-----------------|-----------------|-------|
| | Improvements | Land | |
| 359 Decatur St..... | \$2,125 | \$3,175 | 60:40 |
| 361 Decatur St..... | 3,175 | 2,125 | 60:40 |
| 363 Decatur St..... | 2,525 | 2,075 | 55:45 |
| 365 Decatur St..... | 2,525 | 2,075 | 55:45 |
| 367 Decatur St..... | 2,525 | 2,075 | 55:45 |
| 369 Decatur St..... | 2,525 | 2,075 | 55:45 |
| 371 Decatur St..... | 2,325 | 2,075 | 53:47 |
| 373 Decatur St..... | 7,500 | 5,000 | 60:40 |
| 300 Reid Ave..... | 13,900 | 5,100 | 73:27 |
| 302 Reid Ave..... | 4,800 | 2,300 | 68:32 |
| 302* Reid Ave..... | 4,800 | 2,300 | 68:32 |
| 304a Reid Ave..... | 4,800 | 2,300 | 68:32 |
| 306 Reid Ave..... | 4,800 | 2,300 | 68:32 |
| 308 Reid Ave..... | 4,800 | 2,300 | 68:32 |
| | <hr/> \$677,415 | <hr/> \$323,275 | |

* Thus in record.

SAMPLE DISTRICT FROM ASSESSMENT SECTION EIGHT,
BOROUGH OF BROOKLYN

(Standard Composite Ratio: 39.44:60.56)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 599 Bedford Ave..... | \$2,900 | \$7,600 | 29:71 |
| | \$2,900 | \$7,600 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|----------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 583 Bedford Ave..... | \$8,300 | \$8,700 | 49:51 |
| 585 Bedford Ave..... | 4,300 | 4,700 | 48:52 |
| 587 Bedford Ave..... | 4,300 | 4,700 | 48:52 |
| 589 Bedford Ave..... | 4,300 | 4,700 | 48:52 |
| 591 Bedford Ave..... | 4,300 | 4,700 | 48:52 |
| 593 Bedford Ave..... | 3,600 | 4,900 | 42:58 |
| 595 Bedford Ave..... | 3,600 | 4,900 | 42:58 |
| 597 Bedford Ave..... | 3,600 | 4,900 | 42:58 |
| 134 Keap St..... | 4,850 | 3,850 | 56:44 |
| 136 Keap St..... | 3,600 | 3,700 | 49:51 |
| 138 Keap St..... | 3,600 | 3,700 | 49:51 |
| 140 Keap St..... | 3,600 | 3,700 | 49:51 |
| 142 Keap St..... | 3,600 | 3,700 | 49:51 |
| 144 Keap St..... | 3,600 | 3,700 | 49:51 |
| 146 Keap St..... | 3,600 | 3,700 | 49:51 |
| 148 Keap St..... | 3,600 | 3,700 | 49:51 |
| 150 Keap St..... | 5,300 | 3,700 | 59:41 |
| 152 Keap St..... | 3,600 | 3,700 | 49:51 |
| 154 Keap St..... | 3,400 | 3,300 | 51:49 |
| 156 Keap St..... | 3,400 | 3,400 | 50:50 |
| 158 Keap St..... | 3,400 | 3,400 | 50:50 |
| 160 Keap St..... | 3,200 | 3,300 | 56:44 |
| 162 Keap St..... | 3,200 | 3,300 | 56:44 |
| 164 Keap St..... | 3,200 | 3,300 | 56:44 |
| 166 Keap St..... | 3,200 | 3,300 | 56:44 |
| 168 Keap St..... | 3,750 | 2,650 | 59:41 |
| 170 Keap St..... | 3,750 | 2,650 | 59:41 |
| — Keap St..... | 3,750 | 2,650 | 59:41 |
| — Keap St..... | 3,750 | 2,650 | 59:41 |
| 188 Keap St..... | 3,800 | 3,800 | 50:50 |
| 190 Keap St..... | 3,700 | 3,600 | 51:49 |
| 192 Keap St..... | 3,700 | 3,600 | 51:49 |
| 194 Keap St..... | 3,650 | 3,650 | 50:50 |
| 196 Keap St..... | 3,650 | 3,650 | 50:50 |
| 198 Keap St..... | 3,650 | 3,650 | 50:50 |
| 200 Keap St..... | 5,350 | 3,650 | 59:41 |
| 202 Keap St..... | 8,850 | 3,650 | 71:29 |
| 204 Keap St..... | 8,850 | 3,650 | 71:29 |
| 206 Keap St..... | 4,850 | 3,650 | 57:43 |
| 208 Keap St..... | 2,550 | 3,250 | 44:56 |
| 210 Keap St..... | 2,550 | 3,250 | 44:56 |
| 212 Keap St..... | 2,550 | 3,250 | 44:56 |
| 214 Keap St..... | 2,950 | 3,250 | 48:52 |
| 216 Keap St..... | 2,550 | 3,250 | 44:56 |
| 218 Keap St..... | 4,050 | 3,450 | 54:46 |
| 220 Keap St..... | 4,050 | 3,250 | 55:45 |
| 222 Keap St..... | 4,050 | 3,250 | 55:45 |
| 224 Keap St..... | 4,050 | 3,250 | 55:45 |
| 226 Keap St..... | 4,050 | 3,250 | 55:45 |
| 228 Keap St..... | 4,750 | 3,050 | 61:39 |
| 230 Keap St..... | 4,750 | 3,050 | 61:39 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 232 Keap St..... | \$4,750 | \$3,050 | 61:39 |
| 238 Keap St..... | 4,150 | 4,350 | 49:51 |
| 240 Keap St..... | 3,900 | 2,900 | 57:43 |
| 242 Keap St..... | 3,900 | 2,900 | 57:43 |
| 244 Keap St..... | 3,900 | 2,900 | 57:43 |
| 246 Keap St..... | 4,250 | 2,950 | 59:41 |
| 248 Keap St..... | 4,200 | 3,000 | 58:42 |
| 252 Kcap St..... | 4,600 | 2,900 | 61:39 |
| 254 Keap St..... | 4,600 | 2,900 | 61:39 |
| 256 Keap St..... | 4,900 | 3,300 | 60:40 |
| 258 Keap St..... | 4,800 | 3,200 | 60:40 |
| 260 Keap St..... | 4,600 | 2,900 | 61:39 |
| 262 Keap St..... | 3,450 | 3,050 | 53:47 |
| 264 Keap St..... | 2,950 | 3,050 | 49:51 |
| 266 Keap St..... | 2,950 | 3,050 | 49:51 |
| 268 Keap St..... | 2,950 | 3,050 | 49:51 |
| 270 Keap St..... | 3,750 | 3,050 | 55:45 |
| 272 Keap St..... | 3,750 | 3,050 | 55:45 |
| 280 Keap St..... | 2,850 | 2,850 | 50:50 |
| 282 Keap St..... | 2,850 | 2,850 | 50:50 |
| 284 Keap St..... | 2,850 | 2,850 | 50:50 |
| 286 Keap St..... | 2,850 | 2,850 | 50:50 |
| 117 Hooper St..... | 3,800 | 3,300 | 53:47 |
| 119 Hooper St..... | 4,800 | 3,700 | 56:44 |
| 121 Hooper St..... | 3,900 | 3,300 | 54:46 |
| 123 Hooper St..... | 3,850 | 3,350 | 53:47 |
| 125 Hooper St..... | 3,900 | 3,400 | 53:47 |
| 127 Hooper St..... | 3,850 | 3,350 | 53:47 |
| 129 Hooper St..... | 3,850 | 3,350 | 53:47 |
| 131 Hooper St..... | 3,900 | 3,600 | 52:48 |
| 133 Hooper St..... | 3,900 | 3,600 | 52:48 |
| 135 Hooper St..... | 3,900 | 3,600 | 52:48 |
| 137 Hooper St..... | 3,800 | 3,000 | 56:44 |
| 139 Hooper St..... | 3,800 | 2,900 | 57:43 |
| 141 Hooper St..... | 3,900 | 2,900 | 57:43 |
| 143 Hooper St..... | 3,500 | 2,900 | 55:45 |
| 145 Hooper St..... | 3,500 | 2,900 | 55:45 |
| 147 Hooper St..... | 3,500 | 3,000 | 54:46 |
| 167 Hooper St..... | 3,650 | 2,550 | 59:41 |
| 169 Hooper St..... | 4,700 | 3,100 | 60:40 |
| 171 Hooper St..... | 4,700 | 3,100 | 60:40 |
| 173 Hooper St..... | 4,700 | 3,100 | 60:40 |
| 175 Hooper St..... | 4,700 | 3,100 | 60:40 |
| 177 Hooper St..... | 3,900 | 3,100 | 56:44 |
| 179 Hooper St..... | 3,850 | 3,150 | 55:45 |
| 181 Hooper St..... | 3,800 | 3,200 | 54:46 |
| 183 Hooper St..... | 4,550 | 3,150 | 59:41 |
| 185 Hooper St..... | 3,650 | 2,650 | 58:42 |
| 185* Hooper St..... | 3,350 | 2,650 | 56:44 |
| 189 Hooper St..... | 3,350 | 2,650 | 56:44 |
| 191 Hooper St..... | 3,300 | 2,700 | 55:45 |
| 193 Hooper St..... | 4,600 | 3,200 | 59:41 |
| 195 Hooper St..... | 4,600 | 3,200 | 59:41 |
| 197 Hooper St..... | 4,600 | 3,200 | 59:41 |
| 199 Hooper St..... | 4,600 | 3,200 | 59:41 |
| 201 Hooper St..... | 4,600 | 3,200 | 59:41 |
| 203 Hooper St..... | 4,500 | 3,300 | 58:42 |
| 205 Hooper St..... | 4,700 | 3,100 | 60:40 |
| 207 Hooper St..... | 4,600 | 3,200 | 59:41 |
| 209 Hooper St..... | 3,600 | 3,200 | 53:47 |
| 211 Hooper St..... | 2,700 | 3,400 | 44:56 |
| 213 Hooper St..... | 3,750 | 2,550 | 60:40 |

* Thus in record.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 215 Hooper St..... | \$3,750 | \$2,550 | 60:40 |
| 217 Hooper St..... | 3,750 | 2,550 | 60:40 |
| 219 Hooper St..... | 3,750 | 2,550 | 60:40 |
| 221 Hooper St..... | 4,000 | 3,800 | 42:58 |
| 233 Hooper St..... | 3,100 | 3,100 | 50:50 |
| 235 Hooper St..... | 2,900 | 3,000 | 49:51 |
| 237 Hooper St..... | 2,900 | 2,950 | 50:50 |
| 239 Hooper St..... | 3,350 | 2,900 | 54:46 |
| 241 Hooper St..... | 3,400 | 2,850 | 55:45 |
| 243 Hooper St..... | 3,450 | 2,800 | 57:43 |
| 245 Hooper St..... | 3,450 | 2,850 | 52:48 |
| 247 Hooper St..... | 3,300 | 3,000 | 52:48 |
| 249 Hooper St..... | 3,300 | 3,000 | 52:48 |
| 251 Hooper St..... | 3,300 | 3,000 | 52:48 |
| 253 Hooper St..... | 3,700 | 3,000 | 55:45 |
| 255 Hooper St..... | 3,700 | 3,000 | 55:45 |
| 257 Hooper St..... | 2,700 | 3,000 | 47:53 |
| 259 Hooper St..... | 2,700 | 3,000 | 47:53 |
| 261 Hooper St..... | 2,700 | 3,000 | 47:53 |
| 263 Hooper St..... | 2,700 | 3,000 | 47:53 |
| 265 Hooper St..... | 2,700 | 3,000 | 47:53 |
| 267 Hooper St..... | 2,150 | 2,850 | 43:57 |
| 269 Hooper St..... | 2,150 | 2,850 | 43:57 |
| 271 Hooper St..... | 2,150 | 2,850 | 43:57 |
| 273 Hooper St..... | 2,150 | 2,850 | 43:57 |
| 275 Hooper St..... | 2,600 | 2,900 | 47:53 |
| 277 Hooper St..... | 3,100 | 2,600 | 54:46 |
| 279 Hooper St..... | 3,400 | 2,300 | 60:40 |
| 113 Lee Ave..... | 4,700 | 3,600 | 57:43 |
| 115 Lee Ave..... | 4,800 | 3,200 | 60:40 |
| 117 Lee Ave..... | 3,800 | 3,200 | 54:46 |
| 119 Lee Ave..... | 7,800 | 5,200 | 60:40 |
| 243 Marcy Ave..... | 3,050 | 2,950 | 51:49 |
| 245 Marcy Ave..... | 3,050 | 2,950 | 51:49 |
| 247 Marcy Ave..... | 3,050 | 2,950 | 51:49 |
| 249 Marcy Ave..... | 3,050 | 2,950 | 51:49 |
| 251 Marcy Ave..... | 3,050 | 2,950 | 51:49 |
| 253 Marcy Ave..... | 3,100 | 4,400 | 41:59 |
| 258 Marcy Ave..... | 2,500 | 3,500 | 42:58 |
| 260 Marcy Ave..... | 2,500 | 3,500 | 42:58 |
| 272 Division Ave..... | 2,400 | 2,900 | 45:55 |
| 274 Division Ave..... | 2,350 | 2,950 | 44:56 |
| 276 Division Ave..... | 2,650 | 2,950 | 47:53 |
| 280 Division Ave..... | 2,400 | 2,800 | 46:54 |
| 282 Division Ave..... | 3,800 | 4,000 | 49:51 |
| 6 Harrison Ave..... | 2,600 | 3,900 | 60:40 |
| 8 Harrison Ave..... | 2,600 | 3,900 | 60:40 |
| 8* Harrison Ave..... | 2,600 | 3,400 | 57:43 |
| | \$584,800 | \$526,650 | |

* Thus in record.

**SAMPLE DISTRICT FROM ASSESSMENT SECTION TWELVE,
BOROUGH OF BROOKLYN**

(Standard Composite Ratio: 39.44:60.56)

None. **GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED**

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|------------------|-----------------|-------|
| | Improvements | Land | |
| 365 New Jersey Ave..... | \$11,000 | \$3,000 | 79:21 |
| 373 New Jersey Ave..... | 3,800 | 1,000 | 79:21 |
| 375 New Jersey Ave..... | 3,400 | 1,100 | 76:24 |
| 377 New Jersey Ave..... | 3,400 | 1,100 | 76:24 |
| 403 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 405 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 407 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 411 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 413 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 415 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 417 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 419 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 423 New Jersey Ave..... | 3,000 | 1,000 | 75:25 |
| 426 New Jersey Ave..... | 5,500 | 2,000 | 73:27 |
| 366 Belmont Ave..... | 1,500 | 1,200 | 56:44 |
| 372 Belmont Ave..... | 1,000 | 1,100 | 48:52 |
| 374 Belmont Ave..... | 900 | 1,100 | 45:55 |
| 376 Belmont Ave..... | 1,000 | 1,000 | 50:50 |
| 378 Belmont Ave..... | 1,500 | 1,500 | 50:50 |
| 363 Vermont St..... | 3,850 | 950 | 79:21 |
| 365 Vermont St..... | 3,850 | 950 | 80:20 |
| 367 Vermont St..... | 3,800 | 1,000 | 80:20 |
| 368 Vermont St..... | 2,000 | 1,000 | 71:29 |
| 369 Vermont St..... | 3,850 | 950 | 80:20 |
| 370 Vermont St..... | 2,000 | 1,000 | 71:29 |
| 371 Vermont St..... | 3,850 | 950 | 80:20 |
| 372 Vermont St..... | 2,000 | 1,000 | 71:29 |
| 375 Vermont St..... | 3,850 | 950 | 80:20 |
| 377 Vermont St..... | 3,850 | 950 | 80:20 |
| 379 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 381 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 385 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 387 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 388 Vermont St..... | 4,000 | 1,000 | 80:20 |
| 389 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 390 Vermont St..... | 4,000 | 1,000 | 80:20 |
| 391 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 392 Vermont St..... | 4,000 | 1,000 | 80:20 |
| 393 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 394 Vermont St..... | 4,000 | 1,000 | 80:20 |
| 395 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 396 Vermont St..... | 4,000 | 1,000 | 80:20 |
| 399 Vermont St..... | 4,300 | 1,000 | 81:19 |
| 400 Vermont St..... | 4,000 | 1,000 | 80:20 |
| 401 Vermont St..... | 7,000 | 2,000 | 78:22 |
| 402 Vermont St..... | 7,500 | 2,000 | 79:21 |
| | \$170,100 | \$51,800 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 321 Wyona St..... | \$3,500 | \$1,500 | 70:30 |
| 323 Wyona St..... | 2,600 | 900 | 74:26 |
| 325 Wyona St..... | 2,600 | 900 | 74:26 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 326 Wyona St..... | \$2,500 | \$1,000 | 72:28 |
| 327 Wyona St..... | 2,600 | 900 | 74:26 |
| 328 Wyona St..... | 2,500 | 1,000 | 72:28 |
| 329 Wyona St..... | 2,600 | 900 | 74:26 |
| 330 Wyona St..... | 2,500 | 1,000 | 72:28 |
| 331 Wyona St..... | 2,600 | 900 | 74:26 |
| 333 Wyona St..... | 2,600 | 900 | 74:26 |
| 334 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 335 Wyona St..... | 2,600 | 900 | 74:26 |
| 336 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 337 Wyona St..... | 2,600 | 900 | 74:26 |
| 338 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 339 Wyona St..... | 2,600 | 900 | 74:26 |
| 340 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 341 Wyona St..... | 2,600 | 900 | 74:26 |
| 342 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 343 Wyona St..... | 2,600 | 900 | 74:26 |
| 344 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 345 Wyona St..... | 2,600 | 900 | 74:26 |
| 346 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 347 Wyona St..... | 2,600 | 900 | 74:26 |
| 348 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 349 Wyona St..... | 2,600 | 900 | 74:26 |
| 350 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 351 Wyona St..... | 2,600 | 900 | 74:26 |
| 352 Wyona St..... | 3,000 | 1,000 | 75:25 |
| 353 Wyona St..... | 2,600 | 900 | 74:26 |
| 354 Wyona St..... | 3,000 | 1,000 | 60:40 |
| 355 Wyona St..... | 2,600 | 900 | 74:26 |
| 357 Wyona St..... | 2,600 | 900 | 74:26 |
| 359 Wyona St..... | 2,600 | 900 | 74:26 |
| 361 Wyona St..... | 2,600 | 900 | 74:26 |
| 363 Wyona St..... | 3,100 | 1,900 | 62:38 |
| 332 Bradford St..... | 2,500 | 1,500 | 63:37 |
| 334 Bradford St..... | 2,500 | 1,500 | 63:37 |
| 338 Bradford St..... | 2,500 | 1,500 | 63:37 |
| 340 Bradford St..... | 3,000 | 1,500 | 67:33 |
| 344 Bradford St..... | 2,500 | 1,500 | 63:37 |
| 346 Bradford St..... | 3,050 | 950 | 76:24 |
| 348 Bradford St..... | 3,050 | 950 | 76:24 |
| 350 Bradford St..... | 3,050 | 950 | 76:24 |
| 352 Bradford St..... | 3,050 | 950 | 76:24 |
| 354 Bradford St..... | 2,850 | 950 | 75:25 |
| 356 Bradford St..... | 3,050 | 950 | 76:24 |
| 358 Bradford St..... | 3,050 | 950 | 76:24 |
| 360 Bradford St..... | 3,050 | 950 | 76:24 |
| 362-66* Bradford St..... | 3,050 | 950 | 76:24 |
| 364 Bradford St..... | 3,050 | 950 | 76:24 |
| 366 Bradford St..... | 6,100 | 1,900 | 76:24 |
| | \$318,600 | \$106,100 | |

* Thus in record.

SAMPLE DISTRICT FROM ASSESSMENT SECTION SIXTEEN,
BOROUGH OF BROOKLYN

(Standard Composite Ratio: 39.44:60.56)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|-----------------|-------|
| | Improvements | Land | |
| 1135 Ditmas Ave..... | \$3,200 | \$5,100 | 39:61 |
| 1720 Ditmas Ave..... | 6,500 | 10,500 | 38:62 |
| 584 Newkirk Ave..... | 6,500 | 10,000 | 39:61 |
| 1715 Newkirk Ave..... | 17,500 | 30,000 | 37:67 |
| | <u>\$33,700</u> | <u>\$55,600</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 407 Dorchester Road..... | \$5,300 | \$5,700 | 48:52 |
| 445 Dorchester Road..... | 5,400 | 5,100 | 51:49 |
| 445* Dorchester Road..... | 4,700 | 5,300 | 47:53 |
| 446 Dorchester Road..... | 7,200 | 4,600 | 61:39 |
| 447 Dorchester Road..... | 5,700 | 6,100 | 48:52 |
| 448 Dorchester Road..... | 6,400 | 4,900 | 57:43 |
| 450 Dorchester Road..... | 5,000 | 5,000 | 50:50 |
| 456 Dorchester Road..... | 4,700 | 3,500 | 57:43 |
| 1106 Dorchester Road..... | 4,700 | 3,500 | 57:43 |
| 451 Westminster Road..... | 5,300 | 3,200 | 62:38 |
| 455 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 456 Westminster Road..... | 5,000 | 3,200 | 61:39 |
| 461 Westminster Road..... | 4,900 | 3,200 | 60:40 |
| 462 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 465 Westminster Road..... | 5,500 | 3,200 | 63:37 |
| 466 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 470 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 471 Westminster Road..... | 5,100 | 3,200 | 61:39 |
| 473 Westminster Road..... | 5,800 | 3,200 | 64:36 |
| 476 Westminster Road..... | 5,000 | 3,200 | 61:39 |
| 480 Westminster Road..... | 5,500 | 3,200 | 63:37 |
| 481 Westminster Road..... | 5,100 | 3,200 | 61:39 |
| 485 Westminster Road..... | 5,300 | 4,000 | 57:43 |
| 486 Westminster Road..... | 5,000 | 3,200 | 61:39 |
| 491 Westminster Road..... | 4,600 | 3,600 | 56:44 |
| 492 Westminster Road..... | 4,800 | 3,600 | 57:43 |
| 497 Westminster Road..... | 4,200 | 3,200 | 57:43 |
| 498 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 501 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 502 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 506 Westminster Road..... | 4,800 | 3,200 | 60:40 |
| 507 Westminster Road..... | 5,400 | 3,200 | 63:37 |
| 512 Westminster Road..... | 5,200 | 4,000 | 57:43 |
| 515 Westminster Road..... | 6,200 | 3,400 | 65:35 |
| 518 Westminster Road..... | 4,700 | 4,800 | 49:51 |
| — Ditmas Ave..... | 4,400 | 4,600 | 49:51 |
| 1115 Ditmas Ave..... | 5,000 | 4,000 | 56:44 |
| 1121 Ditmas Ave..... | 4,600 | 4,000 | 53:47 |
| 1207 Ditmas Ave..... | 6,600 | 6,400 | 51:49 |
| 1211 Ditmas Ave..... | 5,500 | 4,500 | 55:45 |
| 1217 Ditmas Ave..... | 5,200 | 4,500 | 54:46 |
| 1221 Ditmas Ave..... | 6,000 | 7,000 | 46:54 |
| — Ditmas Ave..... | 10,000 | 11,000 | 48:52 |
| 1690 Ditmas Ave..... | 12,000 | 10,500 | 53:47 |
| 1700 Ditmas Ave..... | 12,700 | 10,800 | 54:46 |
| 1712 Ditmas Ave..... | 8,400 | 8,100 | 51:49 |
| — Ditmas Ave..... | 10,400 | 8,300 | 56:44 |

* Thus in record.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 1890 Ditmas Ave..... | \$12,500 | \$11,300 | 53:47 |
| 453 Stratford Road..... | 6,300 | 3,200 | 66:34 |
| 457 Stratford Road..... | 5,600 | 3,200 | 64:36 |
| 461 Stratford Road..... | 6,000 | 3,200 | 65:35 |
| 467 Stratford Road..... | 6,000 | 3,200 | 65:35 |
| 471 Stratford Road..... | 5,000 | 3,200 | 61:39 |
| — Stratford Road..... | 5,200 | 3,200 | 62:38 |
| 481 Stratford Road..... | 5,000 | 3,200 | 61:39 |
| — Stratford Road..... | 5,200 | 3,200 | 62:38 |
| 493 Stratford Road..... | 5,100 | 3,200 | 62:38 |
| 501 Stratford Road..... | 5,100 | 3,200 | 62:38 |
| 505 Stratford Road..... | 5,100 | 3,200 | 62:38 |
| — Stratford Road..... | 5,400 | 3,200 | 63:37 |
| 449 Argyle Road..... | 6,100 | 3,600 | 63:37 |
| 455 Argyle Road..... | 6,100 | 3,200 | 61:39 |
| 456 Argyle Road..... | 3,800 | 3,200 | 54:46 |
| 459 Argyle Road..... | 5,000 | 3,200 | 61:39 |
| 460 Argyle Road..... | 3,800 | 3,200 | 54:46 |
| 465 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 466 Argyle Road..... | 4,000 | 3,200 | 56:44 |
| 469 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 472 Argyle Road..... | 7,400 | 7,600 | 49:51 |
| 475 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 481 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 483 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 484 Argyle Road..... | 4,200 | 4,000 | 51:49 |
| 490 Argyle Road..... | 6,000 | 4,000 | 60:40 |
| 491 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 495 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 496 Argyle Road..... | 4,600 | 3,600 | 56:44 |
| 501 Argyle Road..... | 5,800 | 3,200 | 64:36 |
| 505 Argyle Road..... | 5,300 | 3,200 | 62:38 |
| 508 Argyle Road..... | 4,900 | 3,600 | 58:42 |
| 511 Argyle Road..... | 5,800 | 3,200 | 64:36 |
| 512 Argyle Road..... | 4,200 | 3,600 | 54:46 |
| 515 Argyle Road..... | 5,800 | 3,200 | 64:36 |
| 520 Argyle Road..... | 4,700 | 4,800 | 49:51 |
| 521 Argyle Road..... | 5,800 | 3,200 | 64:36 |
| 1303 Argyle Road..... | 5,800 | 4,700 | 55:45 |
| 449 Rugby Road..... | 6,500 | 3,400 | 66:34 |
| 454 Rugby Road..... | 6,000 | 4,000 | 60:40 |
| 457 Rugby Road..... | 5,800 | 3,400 | 63:37 |
| 458 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 459 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 462 Rugby Road..... | 4,800 | 3,400 | 59:41 |
| 467 Rugby Road..... | 4,800 | 3,400 | 59:41 |
| 469 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 470 Rugby Road..... | 6,400 | 3,400 | 65:35 |
| 474 Rugby Road..... | 5,900 | 3,400 | 63:37 |
| 477 Rugby Road..... | 5,400 | 3,400 | 61:39 |
| 479 Rugby Road..... | 6,100 | 3,400 | 64:36 |
| 480 Rugby Road..... | 6,600 | 5,100 | 56:44 |
| 484 Rugby Road..... | 6,750 | 4,250 | 61:39 |
| 485 Rugby Road..... | 5,800 | 3,400 | 63:37 |
| 489 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 494 Rugby Road..... | 6,450 | 4,250 | 60:40 |
| 495 Rugby Road..... | 6,100 | 3,400 | 64:36 |
| 498 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 501 Rugby Road..... | 5,800 | 3,400 | 63:37 |
| 502 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 503 Rugby Road..... | 6,200 | 3,400 | 65:35 |
| 506 Rugby Road..... | 5,900 | 3,400 | 63:37 |
| 509 Rugby Road..... | 7,600 | 3,400 | 69:31 |
| 512 Rugby Road..... | 6,200 | 3,400 | 65:35 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 513 Rugby Road..... | \$6,500 | \$3,400 | 66:34 |
| 516 Rugby Road..... | 7,300 | 3,400 | 68:32 |
| 517 Rugby Road..... | 6,600 | 3,400 | 66:34 |
| 522 Rugby Road..... | 5,900 | 3,400 | 63:37 |
| 523 Rugby Road..... | 9,000 | 5,000 | 64:36 |
| 526 Rugby Road..... | 7,200 | 5,800 | 55:45 |
| 452 Marlborough Road..... | 5,700 | 3,200 | 64:36 |
| 456 Marlborough Road..... | 5,000 | 3,200 | 61:39 |
| 458 Marlborough Road..... | 4,700 | 3,200 | 59:41 |
| 462 Marlborough Road..... | 5,700 | 3,200 | 64:36 |
| 466 Marlborough Road..... | 5,600 | 3,200 | 64:36 |
| 470 Marlborough Road..... | 6,200 | 3,200 | 66:34 |
| 474 Marlborough Road..... | 4,700 | 3,200 | 59:41 |
| 476 Marlborough Road..... | 4,700 | 3,200 | 59:41 |
| 480 Marlborough Road..... | 6,200 | 3,200 | 66:34 |
| 484 Marlborough Road..... | 5,900 | 3,200 | 65:35 |
| 488 Marlborough Road..... | 4,700 | 3,200 | 60:40 |
| 492 Marlborough Road..... | 6,200 | 3,200 | 66:34 |
| 496 Marlborough Road..... | 4,700 | 3,200 | 60:40 |
| 500 Marlborough Road..... | 4,700 | 3,200 | 60:40 |
| 504 Marlborough Road..... | 4,700 | 3,200 | 60:40 |
| 508 Marlborough Road..... | 6,400 | 5,400 | 54:46 |
| 537 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 543 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 546 East 17th St..... | 7,300 | 6,500 | 53:47 |
| 549 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 552 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 555 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 560 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 561 East 17th St..... | 7,000 | 6,000 | 54:46 |
| 564 East 17th St..... | 6,200 | 6,000 | 51:49 |
| 572 East 17th St..... | 7,700 | 7,900 | 49:51 |
| — East 17th St..... | 5,800 | 4,700 | 55:45 |
| — East 17th St..... | 6,200 | 3,600 | 63:37 |
| 653 East 17th St..... | 5,500 | 5,000 | 52:48 |
| 659 East 17th St..... | 5,700 | 5,000 | 53:47 |
| 665 East 17th St..... | 6,500 | 5,000 | 57:43 |
| 671 East 17th St..... | 5,500 | 5,000 | 52:48 |
| 677 East 17th St..... | 7,000 | 5,000 | 58:42 |
| 689 East 17th St..... | 6,000 | 5,000 | 55:45 |
| 701 East 17th St..... | 7,000 | 5,000 | 58:42 |
| 707 East 17th St..... | 5,500 | 5,000 | 52:48 |
| 713 East 17th St..... | 5,500 | 5,000 | 52:48 |
| 719 East 17th St..... | 5,500 | 5,000 | 52:48 |
| 725 East 17th St..... | 5,750 | 5,000 | 54:46 |
| 578 Newkirk Ave..... | 6,500 | 6,300 | 51:49 |
| 1603 Newkirk Ave..... | 3,700 | 5,000 | 53:47 |
| 1609 Newkirk Ave..... | 3,300 | 4,000 | 45:55 |
| 1615 Newkirk Ave..... | 7,800 | 4,700 | 62:38 |
| 1815 Newkirk Ave..... | 5,800 | 4,700 | 55:45 |
| 1819 Newkirk Ave..... | 6,000 | 4,700 | 56:44 |
| 511 East 16th St..... | 5,500 | 4,750 | 54:46 |
| 513 East 16th St..... | 5,750 | 4,750 | 55:45 |
| 519 East 16th St..... | 5,500 | 4,750 | 54:46 |
| 523 East 16th St..... | 5,500 | 4,750 | 54:46 |
| 549 East 16th St..... | 5,500 | 5,500 | 50:50 |
| 525 East 18th St..... | 5,500 | 6,000 | 48:53 |
| 531 East 18th St..... | 5,750 | 5,750 | 50:50 |
| 532 East 18th St..... | 6,300 | 5,400 | 54:46 |
| 535 East 18th St..... | 5,500 | 5,750 | 49:51 |
| 539 East 18th St..... | 6,000 | 5,750 | 51:49 |
| 543 East 18th St..... | 5,500 | 5,750 | 49:51 |
| 544 East 18th St..... | 6,250 | 5,750 | 52:48 |
| 548 East 18th St..... | 6,250 | 5,750 | 52:48 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|--------------------|--------------------|-------|
| | Improvements | Land | |
| 554 East 18th St..... | \$5,600 | \$6,900 | 45:55 |
| 635 East 18th St..... | 5,300 | 5,200 | 51:49 |
| 639 East 18th St..... | 5,400 | 3,800 | 59:41 |
| 642 East 18th St..... | 6,200 | 3,800 | 62:38 |
| 643 East 18th St..... | 6,000 | 4,500 | 57:43 |
| 646 East 18th St..... | 6,300 | 3,200 | 66:34 |
| 649 East 18th St..... | 7,200 | 4,500 | 62:38 |
| 652 East 18th St..... | 7,000 | 4,500 | 61:39 |
| 655 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 658 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 661 East 18th St..... | 7,200 | 4,500 | 62:38 |
| 664 East 18th St..... | 6,000 | 4,500 | 57:43 |
| 667 East 18st St..... | 4,500 | 4,500 | 50:50 |
| 670 East 18th St..... | 6,700 | 4,500 | 60:40 |
| 673 East 18th St..... | 5,500 | 4,500 | 55:45 |
| 674 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 679 East 18th St..... | 7,000 | 4,500 | 61:39 |
| 682 East 18th St..... | 5,300 | 4,500 | 54:46 |
| 685 East 18th St..... | 7,900 | 4,500 | 64:36 |
| 690 East 18th St..... | 6,250 | 4,500 | 58:42 |
| 693 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 699 East 18th St..... | 7,700 | 4,500 | 63:37 |
| 700 East 18th St..... | 7,700 | 4,500 | 63:37 |
| 705 East 18th St..... | 8,000 | 4,500 | 64:36 |
| 706 East 18th St..... | 7,500 | 4,500 | 63:37 |
| 711 East 18th St..... | 5,300 | 4,500 | 54:46 |
| 712 East 18th St..... | 8,000 | 4,500 | 64:36 |
| 717 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 718 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 723 East 18th St..... | 6,700 | 4,500 | 60:40 |
| 724 East 18th St..... | 5,300 | 4,500 | 54:46 |
| 729 East 18th St..... | 7,000 | 4,500 | 61:39 |
| 730 East 18th St..... | 4,500 | 4,500 | 50:50 |
| 520 East 19th St..... | 6,650 | 6,850 | 49:51 |
| 526 East 19th St..... | 6,800 | 6,000 | 53:47 |
| 530 East 19th St..... | 6,800 | 6,000 | 53:47 |
| 536 East 19th St..... | 6,800 | 6,000 | 53:47 |
| 540 East 19th St..... | 7,000 | 6,300 | 53:47 |
| 616 East 19th St..... | 5,700 | 4,300 | 52:48 |
| 624 East 19th St..... | 4,450 | 4,050 | 52:48 |
| 630 East 19th St..... | 4,500 | 4,500 | 50:50 |
| 636 East 19th St..... | 6,300 | 4,500 | 58:42 |
| 642 East 19th St..... | 6,500 | 4,500 | 59:41 |
| 648 East 19th St..... | 4,900 | 4,500 | 52:48 |
| 654 East 19th St..... | 5,300 | 4,500 | 54:46 |
| 660 East 19th St..... | 4,700 | 4,500 | 51:49 |
| 666 East 19th St..... | 6,000 | 4,500 | 57:43 |
| 672 East 19th St..... | 4,700 | 4,500 | 51:49 |
| 678 East 19th St..... | 4,600 | 4,500 | 51:49 |
| 684 East 19th St..... | 4,700 | 4,500 | 51:49 |
| 690 East 19th St..... | 5,650 | 4,500 | 56:44 |
| 696 East 19th St..... | 6,350 | 4,500 | 59:41 |
| 702 East 19th St..... | 5,450 | 4,500 | 55:45 |
| 708 East 19th St..... | 6,350 | 4,500 | 59:41 |
| 714 East 19th St..... | 5,450 | 4,500 | 55:45 |
| 720 East 19th St..... | 6,500 | 4,500 | 59:41 |
| 1703 Avenue G..... | 6,400 | 7,600 | 46:54 |
| 1709 Avenue G..... | 7,000 | 4,750 | 60:40 |
| 1721 Avenue G..... | 7,400 | 7,600 | 49:51 |
| 1803 Avenue G..... | 6,900 | 5,250 | 57:43 |
| 1809 Avenue G..... | 5,000 | 4,750 | 51:49 |
| 1815 Avenue G..... | 7,500 | 4,750 | 61:39 |
| 1821 Avenue G..... | 8,250 | 5,250 | 61:39 |
| | <u>\$1,396,600</u> | <u>\$1,050,550</u> | |

The district consists of assessment blocks:

(Standard Composite Ratio: 39.44:60.56)

| Address | Assessed Values | | Ratio |
|--------------------|-----------------|----------------|-------|
| | Improvements | Land | |
| 7308 14th Ave..... | \$2,500 | \$4,500 | 36:64 |
| | <u>\$2,500</u> | <u>\$4,500</u> | |

[illegible]

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------|-----------------|-------|-------|
| | Improvements | Land | |
| 71st St..... | \$3,000 | \$700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 1835 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 1855 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,000 | 700 | 81:19 |
| 71st St..... | 3,400 | 1,100 | 76:24 |
| 71st St..... | 2,100 | 800 | 72:29 |
| 71st St..... | 1,900 | 1,800 | 51:49 |
| 71st St..... | 2,100 | 1,800 | 54:46 |
| 71st St..... | 2,100 | 1,800 | 54:46 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 71st St..... | 2,100 | 800 | 72:28 |
| 7104 14th Ave..... | 3,500 | 2,900 | 55:45 |
| 7108 14th Ave..... | 3,000 | 2,600 | 54:46 |
| 7115 14th Ave..... | 3,600 | 3,900 | 48:52 |
| 14th Ave..... | 2,100 | 1,800 | 54:46 |
| 7316 14th Ave..... | 3,400 | 2,800 | 55:45 |
| 7320 14th Ave..... | 3,500 | 4,500 | 44:56 |
| 14th Ave..... | 4,800 | 4,200 | 53:47 |
| 14th Ave..... | 4,300 | 2,600 | 62:38 |
| 14th Ave..... | 4,300 | 2,600 | 62:38 |
| 14th Ave..... | 3,100 | 2,900 | 52:48 |
| 14th Ave..... | 3,100 | 2,600 | 54:46 |
| 14th Ave..... | 3,100 | 2,600 | 54:46 |
| 14th Ave..... | 3,100 | 2,600 | 54:46 |
| 14th Ave..... | 3,300 | 2,900 | 53:47 |
| 72nd St..... | 2,800 | 1,800 | 55:45 |
| 72nd St..... | 4,000 | 1,800 | 69:31 |
| 72nd St..... | 4,000 | 1,800 | 69:31 |
| 72nd St..... | 4,000 | 1,800 | 69:31 |
| 72nd St..... | 4,000 | 1,800 | 69:31 |
| 72nd St..... | 4,000 | 1,800 | 69:31 |
| 72nd St..... | 3,700 | 1,800 | 67:33 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------|-----------------|-------|-------|
| | Improvements | Land | |
| 72nd St..... | \$3,500 | \$900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 72nd St..... | 3,500 | 900 | 80:20 |
| 13th Ave..... | 7,700 | 2,300 | 77:23 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 5,200 | 1,500 | 78:22 |
| 13th Ave..... | 7,700 | 2,300 | 77:23 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 4,500 | 1,200 | 79:21 |
| 13th Ave..... | 7,500 | 1,500 | 83:17 |
| 73rd St..... | 4,200 | 1,800 | 70:30 |
| 73rd St..... | 4,200 | 1,800 | 70:30 |
| 73rd St..... | 4,200 | 1,800 | 70:30 |
| 73rd St..... | 4,200 | 1,800 | 70:30 |
| 73rd St..... | 4,200 | 1,800 | 70:30 |
| 73rd St..... | 3,900 | 1,800 | 68:32 |
| 73rd St..... | 4,500 | 900 | 83:17 |
| 73rd St..... | 2,400 | 1,800 | 57:43 |
| 73rd St..... | 2,400 | 1,800 | 57:43 |
| 73rd St..... | 2,400 | 1,800 | 57:43 |
| 73rd St..... | 2,400 | 1,800 | 57:43 |
| 73rd St..... | 3,800 | 1,800 | 68:32 |
| 73rd St..... | 2,400 | 1,800 | 57:43 |
| 73rd St..... | 2,700 | 1,800 | 60:40 |
| 74th St..... | 2,800 | 1,800 | 61:39 |
| 74th St..... | 2,800 | 1,800 | 61:39 |
| 74th St..... | 2,500 | 1,800 | 58:42 |
| 74th St..... | 2,500 | 1,800 | 58:42 |
| 74th St..... | 2,800 | 1,800 | 61:39 |
| 74th St..... | 2,500 | 1,800 | 58:42 |
| 74th St..... | 2,800 | 1,800 | 61:39 |
| 74th St..... | 4,450 | 1,800 | 66:34 |
| 74th St..... | 4,700 | 1,800 | 72:28 |
| 74th St..... | 4,700 | 1,800 | 72:28 |
| 74th St..... | 4,700 | 1,800 | 72:28 |
| 74th St..... | 4,700 | 1,800 | 72:28 |
| 75th St..... | 2,500 | 1,700 | 60:40 |
| 75th St..... | 2,450 | 1,550 | 62:38 |
| 75th St..... | 2,450 | 1,550 | 62:38 |
| 75th St..... | 2,450 | 1,550 | 62:38 |
| 75th St..... | 2,450 | 1,550 | 62:38 |
| 75th St..... | 2,450 | 1,550 | 62:38 |
| 75th St..... | 2,750 | 1,550 | 64:36 |
| 75th St..... | 4,300 | 2,000 | 68:32 |
| 75th St..... | 4,300 | 2,000 | 68:32 |
| 75th St..... | 4,300 | 2,000 | 68:32 |
| 75th St..... | 4,300 | 2,600 | 62:38 |
| 76th St..... | 3,200 | 1,000 | 76:24 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

[illegible]

**SAMPLE DISTRICT FROM ASSESSMENT SECTION TWENTY,
BOROUGH OF BROOKLYN**

(The district consists of assessment blocks:

6687—between avenues G and H and between Westminster and Argyle roads—;
6688—between avenues G and H and between Argyle and Rugby roads—;
6689—between Avenue G and Waldorf Court and between Rugby Road and E.
17th Street—; and
6690—between Waldorf and Wellington courts and between Rugby Road and
E. 17th Street.)

(Standard Composite Ratio: 39.44:60.56)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 788 East 17th St..... | \$6,400 | \$12,600 | 34:66 |
| | \$6,400 | \$12,600 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-----------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 1202 Avenue G..... | \$8,700 | \$5,700 | 60:40 |
| 1212 Avenue G..... | 6,300 | 3,400 | 65:35 |
| 1304 Avenue G..... | 4,950 | 4,850 | 51:49 |
| 1312 Avenue G..... | 6,450 | 4,250 | 60:40 |
| 1316 Avenue G..... | 5,000 | 3,400 | 60:40 |
| 1320 Avenue G..... | 5,300 | 5,700 | 48:52 |
| 1404 Avenue G..... | 5,150 | 4,850 | 52:48 |
| 1410 Avenue G..... | 6,750 | 4,250 | 60:40 |
| 1416 Avenue G..... | 6,200 | 4,400 | 59:41 |
| 1422 Avenue G..... | 6,200 | 4,400 | 59:41 |
| 1426 Avenue G..... | 6,000 | 4,400 | 58:42 |
| 1430 Avenue G..... | 6,000 | 4,100 | 59:41 |
| 1434 Avenue G..... | 4,500 | 2,700 | 63:37 |
| 1444 Avenue G..... | 4,400 | 2,800 | 61:39 |
| 1448 Avenue G..... | 6,000 | 4,200 | 59:41 |
| *1554 Avenue G..... | 5,400 | 4,400 | 55:45 |
| 1462 Avenue G..... | 5,000 | 4,400 | 53:47 |
| 1466 Avenue G..... | 5,000 | 4,400 | 53:47 |
| 1470 Avenue G..... | 6,000 | 4,300 | 58:42 |
| 1476 Avenue G..... | 7,200 | 7,300 | 50:50 |
| 715 Argyle Road..... | 4,550 | 4,250 | 52:48 |
| 716 Argyle Road..... | 5,050 | 4,250 | 54:46 |
| *716 Argyle Road..... | 5,700 | 3,400 | 63:37 |
| 720 Argyle Road..... | 5,500 | 3,400 | 62:38 |
| 721 Argyle Road..... | 4,750 | 4,250 | 53:47 |
| 722 Argyle Road..... | 4,750 | 4,250 | 53:47 |
| 725 Argyle Road..... | 4,500 | 3,400 | 57:43 |
| 726 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| *726 Argyle Road..... | 5,800 | 3,400 | 63:37 |
| 730 Argyle Road..... | 5,900 | 3,400 | 63:37 |
| 731 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| 732 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| 735 Argyle Road..... | 5,000 | 3,400 | 60:40 |
| 736 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| 739 Argyle Road..... | 4,800 | 3,400 | 59:41 |
| 740 Argyle Road..... | 4,600 | 3,400 | 58:42 |
| *740 Argyle Road..... | 5,500 | 3,400 | 62:38 |
| 744 Argyle Road..... | 5,900 | 3,400 | 63:37 |
| 745 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| 746 Argyle Road..... | 4,500 | 3,400 | 57:43 |
| 750 Argyle Road..... | 5,000 | 3,400 | 60:40 |

* Thus in record.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|---------------------------|-----------------|----------|-------|
| | Improvements | Land | |
| 751 Argyle Road..... | \$4,600 | \$ 3,400 | 58:42 |
| 752 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| 752 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| 754 Argyle Road..... | 6,000 | 3,400 | 64:36 |
| 755 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| 756 Argyle Road..... | 5,000 | 3,400 | 60:40 |
| 759 Argyle Road..... | 4,800 | 3,400 | 59:41 |
| 760 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| *760 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| 764 Argyle Road..... | 4,800 | 3,400 | 59:41 |
| 765 Argyle Road..... | 4,700 | 3,400 | 58:42 |
| 766 Argyle Road..... | 4,600 | 3,400 | 58:42 |
| 769 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| 770 Argyle Road..... | 4,800 | 3,400 | 59:41 |
| *770 Argyle Road..... | 6,100 | 3,400 | 64:36 |
| 775 Argyle Road..... | 5,000 | 3,400 | 60:40 |
| 776 Argyle Road..... | 4,400 | 3,400 | 56:44 |
| 779 Argyle Road..... | 4,800 | 3,400 | 59:41 |
| 780 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| *780 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| 783 Argyle Road..... | 4,600 | 3,400 | 58:42 |
| 784 Argyle Road..... | 4,700 | 3,400 | 58:42 |
| *784 Argyle Road..... | 4,575 | 3,825 | 54:46 |
| 790 Argyle Road..... | 4,900 | 3,400 | 59:41 |
| *790 Argyle Road..... | 4,875 | 3,825 | 56:44 |
| 793 Argyle Road..... | 4,500 | 3,400 | 57:43 |
| 794 Argyle Road..... | 5,000 | 4,300 | 54:46 |
| *794 Argyle Road..... | 5,000 | 4,000 | 56:44 |
| 719 Westminster Road..... | 5,950 | 4,250 | 58:42 |
| 725 Westminster Road..... | 5,750 | 4,250 | 57:43 |
| 729 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 733 Westminster Road..... | 6,300 | 3,400 | 65:35 |
| 737 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 741 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 745 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 751 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 755 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 761 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 765 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 771 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 775 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 781 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 785 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 789 Westminster Road..... | 5,800 | 3,400 | 63:37 |
| 793 Westminster Road..... | 5,800 | 4,000 | 59:41 |
| 715 Rugby Road..... | 6,100 | 3,400 | 64:36 |
| 721 Rugby Road..... | 4,400 | 3,400 | 56:44 |
| 725 Rugby Road..... | 4,800 | 4,400 | 52:48 |
| 741 Rugby Road..... | 4,500 | 3,800 | 54:46 |
| 745 Rugby Road..... | 4,600 | 3,800 | 55:45 |
| 751 Rugby Road..... | 4,400 | 3,400 | 56:44 |
| 755 Rugby Road..... | 5,600 | 4,800 | 54:46 |
| 12 Waldorf Court..... | 4,800 | 3,200 | 60:40 |
| 15 Waldorf Court..... | 4,400 | 3,200 | 58:42 |
| 16 Waldorf Court..... | 3,400 | 3,200 | 58:42 |
| 19 Waldorf Court..... | 6,300 | 3,200 | 66:34 |
| 20 Waldorf Court..... | 5,220 | 3,280 | 61:39 |
| 23 Waldorf Court..... | 5,000 | 3,200 | 61:39 |
| 26 Waldorf Court..... | 4,380 | 3,120 | 58:42 |
| 27 Waldorf Court..... | 6,100 | 3,200 | 66:34 |
| 28 Waldorf Court..... | 5,400 | 3,000 | 64:36 |
| 31 Waldorf Court..... | 4,400 | 3,000 | 59:41 |

* Thus in record.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|--------------------------|-----------------|-----------|-------|
| | Improvements | Land | |
| 34 Waldorf Court..... | \$4,500 | \$2,500 | 64:36 |
| 35 Waldorf Court..... | 4,500 | 2,500 | 64:36 |
| 43 Waldorf Court..... | 4,500 | 2,500 | 64:36 |
| 44 Waldorf Court..... | 4,500 | 3,200 | 69:31 |
| 47 Waldorf Court..... | 6,000 | 3,200 | 65:35 |
| 51 Waldorf Court..... | 4,500 | 3,600 | 56:44 |
| 52 Waldorf Court..... | 7,500 | 3,600 | 68:32 |
| 55 Waldorf Court..... | 5,000 | 3,600 | 58:42 |
| 56 Waldorf Court..... | 6,240 | 3,960 | 61:39 |
| 61 Waldorf Court..... | 5,000 | 3,600 | 58:42 |
| 62 Waldorf Court..... | 6,050 | 4,050 | 60:40 |
| 65 Waldorf Court..... | 5,000 | 3,600 | 58:42 |
| 66 Waldorf Court..... | 6,850 | 4,950 | 58:42 |
| *735 Waldorf Court..... | 5,300 | 4,800 | 52:48 |
| 744 East 17th St..... | 6,000 | 4,000 | 60:40 |
| 758 East 17th St..... | 6,500 | 4,500 | 55:45 |
| 762 East 17th St..... | 6,200 | 5,700 | 52:48 |
| 776 East 17th St..... | 8,400 | 6,100 | 58:42 |
| 782 East 17th St..... | 8,000 | 5,500 | 59:41 |
| 15 Wellington Court..... | 4,400 | 3,200 | 58:42 |
| 19 Wellington Court..... | 4,400 | 3,200 | 58:42 |
| 23 Wellington Court..... | 4,600 | 3,200 | 59:41 |
| 27 Wellington Court..... | 5,000 | 3,200 | 61:39 |
| 33 Wellington Court..... | 5,000 | 3,000 | 63:37 |
| 35 Wellington Court..... | 4,500 | 2,500 | 64:36 |
| 43 Wellington Court..... | 6,900 | 3,900 | 64:36 |
| 49 Wellington Court..... | 5,200 | 3,200 | 62:38 |
| 53 Wellington Court..... | 6,100 | 3,600 | 63:37 |
| 57 Wellington Court..... | 5,250 | 4,050 | 56:44 |
| 65 Wellington Court..... | 7,150 | 4,950 | 59:41 |
| | <hr/> | <hr/> | |
| | \$707,930 | \$492,710 | |

* Thus in record.

SAMPLE DISTRICT FROM ASSESSMENT SECTION TWENTY-THREE,
BOROUGH OF BROOKLYN

(The district consists of assessment blocks:

7560—between avenues G and H and between E. 32nd Street and New York Avenue—;

7561—between avenues G and H and between New York Avenue and E. 34th Street—;

7562—between avenues G and H and between E. 34th and E. 35th streets.)

(Standard Composite Ratio: 39.44:60.56)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

None.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|-------------------------|-----------------|---------|-------|
| | Improvements | Land | |
| 6 East 32nd St..... | \$4,100 | \$4,000 | 51:49 |
| 9 East 32nd St..... | 4,000 | 2,000 | 65:35 |
| 11 East 32nd St..... | 3,900 | 2,000 | 64:36 |
| 13 East 32nd St..... | 3,400 | 2,000 | 61:39 |
| 15 East 32nd St..... | 3,200 | 2,000 | 59:41 |
| 17 East 32nd St..... | 3,600 | 2,000 | 62:38 |
| 19 East 32nd St..... | 3,500 | 2,000 | 67:33 |
| 21 East 32nd St..... | 3,900 | 2,000 | 64:36 |
| 23 East 32nd St..... | 3,600 | 2,000 | 62:38 |
| 25 East 32nd St..... | 2,700 | 2,000 | 55:45 |
| 27 East 32nd St..... | 4,400 | 3,300 | 57:43 |
| 30 East 32nd St..... | 3,700 | 2,200 | 63:37 |
| 32 East 32nd St..... | 3,450 | 2,250 | 61:39 |
| 34 East 32nd St..... | 5,050 | 2,750 | 65:35 |
| 37 East 32nd St..... | 4,050 | 2,750 | 60:40 |
| 3204 Glenwood Road..... | 4,450 | 2,950 | 60:40 |
| 3208 Glenwood Road..... | 2,000 | 2,600 | 51:49 |
| 3212 Glenwood Road..... | 3,000 | 2,600 | 54:46 |
| 3216 Glenwood Road..... | 3,500 | 2,600 | 57:43 |
| 3220 Glenwood Road..... | 5,000 | 3,300 | 60:40 |
| 3304 Glenwood Road..... | 4,150 | 2,950 | 58:42 |
| 3308 Glenwood Road..... | 3,300 | 2,600 | 56:44 |
| 3312 Glenwood Road..... | 3,300 | 2,600 | 56:44 |
| 3316 Glenwood Road..... | 4,200 | 2,600 | 62:38 |
| 3320 Glenwood Road..... | 4,150 | 2,950 | 58:42 |
| 3404 Glenwood Road..... | 3,800 | 2,700 | 58:42 |
| 3408 Glenwood Road..... | 3,200 | 2,400 | 57:43 |
| 3412 Glenwood Road..... | 3,200 | 2,400 | 57:43 |
| 3418 Glenwood Road..... | 3,800 | 2,400 | 61:39 |
| 3422 Glenwood Road..... | 3,800 | 2,400 | 58:42 |
| 1595 New York Ave..... | 3,100 | 2,200 | 59:41 |
| 1598 New York Ave..... | 4,300 | 2,200 | 66:34 |
| 1599 New York Ave..... | 2,500 | 2,200 | 53:47 |
| 1605 New York Ave..... | 3,300 | 2,200 | 60:40 |
| 1606 New York Ave..... | 2,900 | 2,200 | 57:43 |
| 1609 New York Ave..... | 3,700 | 2,200 | 63:37 |
| 1610 New York Ave..... | 3,000 | 2,200 | 58:42 |
| 1613 New York Ave..... | 3,600 | 2,200 | 62:38 |
| 1619 New York Ave..... | 3,500 | 2,200 | 61:39 |
| 1620 New York Ave..... | 3,500 | 2,200 | 61:39 |
| 1624 New York Ave..... | 2,900 | 2,200 | 57:43 |
| 1626 New York Ave..... | 2,500 | 2,200 | 61:39 |
| 1630 New York Ave..... | 2,500 | 2,200 | 61:39 |
| 1634 New York Ave..... | 2,600 | 2,200 | 62:38 |
| 1635 New York Ave..... | 4,300 | 2,200 | 66:34 |
| 1639 New York Ave..... | 3,700 | 1,100 | 77:23 |
| 1641 New York Ave..... | 3,700 | 1,100 | 77:23 |
| 1644 New York Ave..... | 4,100 | 2,200 | 65:35 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Address | Assessed Values | | Ratio |
|------------------------|------------------|------------------|-------|
| | Improvements | Land | |
| 1645 New York Ave..... | \$2,900 | \$2,200 | 57:43 |
| 1647 New York Ave..... | 2,200 | 3,200 | 59:41 |
| 1648 New York Ave..... | 3,100 | 2,200 | 59:41 |
| 1651 New York Ave..... | 2,900 | 2,200 | 57:43 |
| 1652 New York Ave..... | 2,800 | 2,200 | 56:44 |
| 1653 New York Ave..... | 2,500 | 2,200 | 53:47 |
| 1656 New York Ave..... | 3,600 | 2,200 | 62:38 |
| 1660 New York Ave..... | 3,100 | 2,200 | 59:41 |
| 1664 New York Ave..... | 3,950 | 2,050 | 66:34 |
| 925 East 34th St..... | 4,500 | 2,000 | 69:31 |
| 929 East 34th St..... | 3,700 | 2,000 | 65:35 |
| 933 East 34th St..... | 3,200 | 2,000 | 62:38 |
| 934 East 34th St..... | 5,000 | 2,000 | 71:29 |
| 937 East 34th St..... | 3,000 | 2,000 | 60:40 |
| 938 East 34th St..... | 2,800 | 2,000 | 58:42 |
| 941 East 34th St..... | 4,200 | 2,000 | 68:32 |
| 942 East 34th St..... | 2,700 | 2,000 | 57:43 |
| 945 East 34th St..... | 3,900 | 2,000 | 66:34 |
| 947 East 34th St..... | 4,100 | 2,000 | 67:33 |
| 949 East 34th St..... | 4,100 | 2,000 | 67:33 |
| 950 East 34th St..... | 3,800 | 2,000 | 66:34 |
| 954 East 34th St..... | 3,800 | 2,000 | 66:34 |
| 955 East 34th St..... | 4,000 | 2,000 | 67:33 |
| 958 East 34th St..... | 3,100 | 2,000 | 61:39 |
| 962 East 34th St..... | 3,200 | 2,000 | 62:38 |
| 966 East 34th St..... | 3,200 | 2,000 | 62:38 |
| 967 East 34th St..... | 3,100 | 2,000 | 61:39 |
| 969 East 34th St..... | 3,800 | 2,000 | 66:34 |
| 974 East 34th St..... | 4,000 | 2,000 | 67:33 |
| 979 East 34th St..... | 3,500 | 2,000 | 64:36 |
| 987 East 34th St..... | 5,200 | 2,000 | 72:28 |
| 988 East 34th St..... | 3,600 | 2,000 | 64:36 |
| — Avenue H..... | 5,000 | 5,300 | 49:51 |
| 856 Avenue H..... | 4,600 | 1,800 | 72:28 |
| 860 Avenue H..... | 3,600 | 1,800 | 67:33 |
| 864 Avenue H..... | 3,700 | 1,800 | 67:33 |
| 868 Avenue H..... | 4,300 | 1,800 | 70:30 |
| 872 Avenue H..... | 3,500 | 1,800 | 66:34 |
| 876 Avenue H..... | 2,500 | 1,800 | 58:42 |
| 880 Avenue H..... | 6,000 | 1,800 | 77:23 |
| 890 Avenue H..... | 3,100 | 1,800 | 63:37 |
| 894 Avenue H..... | 2,600 | 1,800 | 59:41 |
| 908-10 Avenue H..... | 4,000 | 900 | 82:18 |
| 912 Avenue H..... | 4,000 | 900 | 82:18 |
| 914 Avenue H..... | 4,000 | 900 | 82:18 |
| 3413 Avenue H..... | 4,000 | 1,600 | 71:29 |
| 3419 Avenue H..... | 3,000 | 2,400 | 56:44 |
| | \$345,550 | \$208,450 | |

IV. QUEENS

SAMPLE DISTRICT FROM WARD ONE, BOROUGH OF QUEENS

(The district consists of assessment blocks:

- 79—between Crescent and Ely avenues and between Jamaica Avenue and Elm Street—; and
 174—between Trowbridge Street and Hoyt Avenue and between Woolsey and Willow streets.)

(Standard Composite Ratio: 38.49:61.51)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|-----------------|-------|
| | Improvements | Land | |
| (Between Crescent and Ely Avenues and between Jamaica Avenue and Elm Street.) | | | |
| 9 | \$2,200 | \$4,800 | 20:80 |
| 11 | 3,200 | 4,800 | 31:69 |
| 30 | 800 | 1,600 | 33:67 |
| 31 | 800 | 1,600 | 33:67 |
| 34 | 800 | 1,600 | 33:67 |
| 35 | 800 | 1,600 | 33:67 |
| 45 | 1,100 | 2,800 | 38:62 |
| 56 | 1,000 | 2,000 | 33:67 |
| | \$10,700 | \$20,800 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------|-------------|
| | Improvements | Land | |
| (Between Crescent and Ely Avenues and between Jamaica Avenue and Elm Street.) | | | |
| 1 | \$1,600 | \$1,900 | 46:54 |
| 3 | 1,600 | 1,900 | 46:54 |
| 4 | 1,500 | 1,900 | 44:56 |
| 5 | 1,300 | 1,900 | 41:59 |
| 6 | 1,300 | 1,900 | 41:59 |
| 7 | 2,100 | 2,400 | 47:53 |
| 8 | 2,100 | 2,400 | 47:53 |
| 15 | 1,800 | 2,400 | 47:53 |
| 20 | 1,700 | 2,700 | 38.64:61.36 |
| 21 | 1,000 | 800 | 56:44 |
| 22 | 1,000 | 800 | 56:44 |
| 23 | 1,000 | 800 | 56:44 |
| 24 | 1,100 | 1,400 | 44:56 |
| 25 | 1,100 | 1,400 | 44:56 |
| 26 | 3,100 | 1,900 | 62:38 |
| 27 | 2,900 | 1,500 | 66:34 |
| 28 | 1,200 | 1,500 | 44:56 |
| 29 | 1,200 | 1,500 | 44:56 |
| 33 | 1,400 | 1,600 | 47:53 |
| 36 | 1,500 | 1,600 | 48:52 |
| 37 | 1,500 | 1,600 | 48:52 |
| 41 | 1,500 | 1,300 | 54:46 |
| 42 | 1,500 | 1,300 | 54:46 |
| 43 | 2,500 | 2,000 | 56:44 |
| 45 | 2,300 | 2,300 | 50:50 |
| 47 | 1,400 | 1,800 | 44:56 |
| 48 | 1,000 | 1,300 | 43:57 |
| 49 | 1,000 | 1,300 | 43:57 |
| 50 | 1,000 | 1,300 | 43:57 |
| 51 | 1,000 | 1,300 | 43:57 |
| 52 | 950 | 1,350 | 41:59 |
| 53 | 950 | 1,350 | 41:59 |
| 54 | 950 | 1,350 | 41:59 |
| 55 | 1,400 | 2,100 | 40:60 |
| 56 | 1,400 | 1,400 | 50:50 |
| 59 | 2,700 | 2,500 | 52:48 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|------------------|------------------|-------|
| | Improvements | Land | |
| Between Trembridge Street and Hoyt Avenue and between Woolsey and Willow streets. | | | |
| 2 | \$3,500 | \$1,000 | 78:22 |
| 3 | 3,500 | 1,000 | 78:22 |
| 4 | 3,500 | 1,000 | 78:22 |
| 5 | 3,450 | 850 | 80:20 |
| 6 | 3,450 | 850 | 80:20 |
| 7 | 3,450 | 850 | 80:20 |
| 9 | 3,450 | 850 | 80:20 |
| 12 | 3,500 | 1,000 | 78:22 |
| 13 | 3,500 | 1,000 | 78:22 |
| 14 | 3,500 | 1,000 | 78:22 |
| 15 | 1,600 | 1,900 | 49:51 |
| 16 | 1,700 | 1,600 | 52:48 |
| 17 | 2,700 | 1,600 | 63:37 |
| 18 | 2,100 | 1,600 | 57:43 |
| 42 | 3,900 | 1,400 | 74:26 |
| 43 | 2,000 | 1,400 | 59:41 |
| 44 | 900 | 1,400 | 39:61 |
| 50 | 1,500 | 1,400 | 52:48 |
| 51 | 3,100 | 1,400 | 69:31 |
| 52 | 2,400 | 2,500 | 46:54 |
| 54 | 1,100 | 1,400 | 44:56 |
| 75 | 5,000 | 1,000 | 83:17 |
| 76 | 5,000 | 1,000 | 83:17 |
| 77 | 5,000 | 1,000 | 83:17 |
| 78 | 5,000 | 1,000 | 83:17 |
| | \$143,050 | \$111,850 | |

SAMPLE DISTRICT FROM WARD TWO, BOROUGH OF QUEENS

(The district consists of parts of assessment blocks:

- 175—between Centre and De Bevoise avenues and between Midwood and Washington avenues;
- 176—between De Bevoise and Harmon avenues and between Midwood and Cooper avenues;
- 55—between Railroad and Ludlow Avenue and between 5th Street and Whitney Avenue; and
- 65—between Elmhurst and Whitney avenues and between 3d and 4th streets.)

(Standard Composite Ratio : 38.49 : 61.51)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

None.

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Centre and De Bevoise avenues and between Midwood and Washington avenues.) | | | |
| 6 | \$6,800 | \$1,200 | 85:15 |
| 7 | 3,300 | 800 | 81:19 |
| 8 | 3,000 | 800 | 79:21 |
| 9 | 3,000 | 800 | 79:21 |
| 10 | 3,300 | 800 | 81:19 |
| 11 | 3,300 | 800 | 81:19 |
| 12 | 3,300 | 800 | 81:19 |
| 13 | 3,300 | 800 | 81:19 |
| 14 | 3,300 | 800 | 81:19 |
| 15 | 3,300 | 800 | 81:19 |
| 16 | 3,300 | 800 | 81:19 |
| 17 | 3,300 | 800 | 81:19 |
| 18 | 3,300 | 800 | 81:19 |
| 19 | 3,300 | 800 | 81:19 |
| 20 | 3,300 | 800 | 81:19 |
| 21 | 3,300 | 800 | 81:19 |
| 22 | 3,300 | 800 | 81:19 |
| 23 | 3,300 | 800 | 81:19 |
| 24 | 3,300 | 800 | 81:19 |
| 25 | 3,300 | 800 | 81:19 |
| 26 | 3,400 | 800 | 81:19 |
| 27 | 3,400 | 800 | 81:19 |
| 28 | 3,400 | 800 | 81:19 |
| 29 | 3,400 | 800 | 81:19 |
| 30 | 3,400 | 1,200 | 74:26 |
| (Between De Bevoise and Harmon avenues and between Midwood and Cooper avenues.) | | | |
| 1 | \$6,300 | \$1,200 | 84:16 |
| 2 | 3,300 | 800 | 81:19 |
| 3 | 3,300 | 800 | 81:19 |
| 4 | 3,300 | 800 | 81:19 |
| 5 | 3,300 | 800 | 81:19 |
| 8 | 3,300 | 800 | 81:19 |
| 9 | 3,300 | 800 | 81:19 |
| 10 | 3,300 | 800 | 81:19 |
| 11 | 3,300 | 800 | 81:19 |
| 12 | 3,300 | 800 | 81:19 |
| 13 | 3,300 | 800 | 81:19 |
| 14 | 3,300 | 800 | 81:19 |
| 15 | 3,300 | 800 | 81:19 |
| 16 | 3,300 | 800 | 81:19 |
| 18 | 3,300 | 800 | 81:19 |
| 19 | 3,300 | 800 | 81:19 |
| 20 | 3,300 | 800 | 81:19 |
| 21 | 3,300 | 800 | 81:19 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED—Continued

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|---------|-------|
| | Improvements | Land | |
| (Between De Bevoise and Harmon avenues and between Midwood and Cooper avenues.) | | | |
| 17 | \$3,300 | \$800 | 81:19 |
| 22 | 3,300 | 600 | 85:15 |
| 27 | 6,200 | 800 | 89:11 |
| 28 | 5,000 | 800 | 86:14 |
| 29 | 3,300 | 800 | 81:19 |
| 30 | 3,300 | 800 | 81:19 |
| 31 | 3,300 | 800 | 81:19 |
| 32 | 3,300 | 800 | 81:19 |
| 33 | 3,300 | 800 | 81:19 |
| 34 | 3,300 | 800 | 81:19 |
| 35 | 3,300 | 800 | 81:19 |
| 36 | 3,300 | 800 | 81:19 |
| 37 | 3,300 | 800 | 81:19 |
| 38 | 3,300 | 800 | 81:19 |
| 39 | 3,300 | 800 | 81:19 |
| 40 | 3,300 | 800 | 81:19 |
| 41 | 3,300 | 800 | 81:19 |
| 42 | 3,300 | 800 | 81:19 |
| 43 | 3,300 | 800 | 81:19 |
| 44 | 3,300 | 800 | 81:19 |
| 45 | 3,300 | 800 | 81:19 |
| 46 | 3,300 | 800 | 81:19 |
| (Between Railroad and Ludlow avenues and between 5th Street and Whitney Avenue.) | | | |
| 1 | \$6,500 | \$4,000 | 62:38 |
| 6 | 3,000 | 1,200 | 71:29 |
| 7 | 3,000 | 1,200 | 71:29 |
| 8 | 2,800 | 1,200 | 70:30 |
| 9 | 2,800 | 1,200 | 70:30 |
| 10 | 2,800 | 1,200 | 70:30 |
| 11 | 2,800 | 1,200 | 70:30 |
| 12 | 2,800 | 1,200 | 70:30 |
| 13 | 2,800 | 1,200 | 70:30 |
| 14 | 2,800 | 1,200 | 70:30 |
| 15 | 2,800 | 1,200 | 70:30 |
| 16 | 3,000 | 1,200 | 71:29 |
| 27 | 2,250 | 2,250 | 50:50 |
| 29 | 2,000 | 3,000 | 40:60 |
| 31 | 2,000 | 1,500 | 57:43 |
| 33 | 2,000 | 1,500 | 57:43 |
| 35 | 2,200 | 1,500 | 60:40 |
| 39 | 3,400 | 1,200 | 74:26 |
| 40 | 3,300 | 1,200 | 73:27 |
| 41 | 3,300 | 1,200 | 73:27 |
| 42 | 3,300 | 1,200 | 73:27 |
| 43 | 3,400 | 1,200 | 74:26 |
| (Between Elmhurst and Whitney avenues and between 3d and 4th streets.) | | | |
| 5 | \$3,000 | \$1,300 | 70:30 |
| 6 | 2,900 | 1,300 | 69:31 |
| 6½ | 2,900 | 1,300 | 69:31 |
| 7 | 2,900 | 1,300 | 69:31 |
| 8 | 2,900 | 1,300 | 69:31 |
| 9 | 2,900 | 1,300 | 69:31 |
| 10 | 2,900 | 1,300 | 69:31 |
| 10½ | 2,900 | 1,300 | 69:31 |
| 11 | 2,900 | 1,300 | 69:31 |
| 12 | 3,000 | 1,300 | 70:30 |
| 17 | 2,800 | 1,500 | 65:35 |
| 18 | 2,100 | 1,200 | 64:35 |
| 19 | 2,100 | 1,200 | 64:36 |
| 20 | 2,100 | 1,200 | 64:36 |
| 21 | 2,800 | 1,500 | 65:35 |
| 23 | 2,200 | 1,600 | 58:42 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-----------|-------|
| | Improvements | Land | |
| (Between Elmhurst and Whitney avenues and between 3d and 4th streets.)— <i>Cont'd.</i> | | | |
| 24 | \$2,200 | \$1,600 | 58:42 |
| 25 | 2,200 | 1,600 | 58:42 |
| 26 | 2,200 | 1,600 | 58:42 |
| 29 | 2,200 | 1,600 | 58:42 |
| 30 | 2,200 | 1,600 | 58:42 |
| 31 | 2,200 | 1,600 | 58:42 |
| 32 | 2,200 | 1,600 | 58:42 |
| | <hr/> | <hr/> | |
| | \$349,250 | \$118,350 | |

SAMPLE DISTRICT FROM WARD THREE, BOROUGH OF QUEENS

(The district consists of assessment blocks:

- 75—between Percy Street and Parsons Avenue and between Lincoln and Amity streets—;
- 75—between Bowne and Parsons avenues and between Amity Street and Madison Avenue—;
- 77—between Parsons Avenue and Percy Street and between Madison Avenue and Amity Street—; and
- 78—between Bowne and Parsons avenues and between Madison Avenue and Barclay Street.)

(Standard Composite Ratio: 39.51 : 60.49)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-----------------|-------------|
| | Improvements | Land | |
| (Between Percy Street and Parsons Avenue and between Lincoln and Amity streets.) | | | |
| 7 | \$2,300 | \$3,700 | 38.33:61.67 |
| (Between Bowne and Parsons avenues and between Amity Street and Madison Avenue.) | | | |
| 7 | \$3,600 | \$8,200 | 31:69 |
| 39 | 3,100 | 8,100 | 28:72 |
| 47 | 2,800 | 5,400 | 34:66 |
| | <u>\$11,800</u> | <u>\$25,400</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Percy Street and Parsons Avenue and between Lincoln and Amity streets.) | | | |
| 1 | \$6,550 | \$6,650 | 50:50 |
| 4 | 4,500 | 6,150 | 40:60 |
| 8 | 11,400 | 13,100 | 47:53 |
| 14 | 3,700 | 3,700 | 50:50 |
| 18 | 2,700 | 2,500 | 52:48 |
| 19 | 3,750 | 5,650 | 40:60 |
| 22 | 3,050 | 3,150 | 49:51 |
| 33 | 2,800 | 2,800 | 50:50 |
| 35 | 2,200 | 2,500 | 47:53 |
| 37 | 2,100 | 2,500 | 46:54 |
| 39 | 2,100 | 2,500 | 46:54 |
| 41 | 2,200 | 2,500 | 47:53 |
| 43 | 2,100 | 2,800 | 43:57 |
| 49 | 2,600 | 3,100 | 46:54 |
| 51 | 3,050 | 2,150 | 59:41 |
| 52 | 2,300 | 2,700 | 46:54 |
| 54 | 4,700 | 3,300 | 59:41 |
| 56 | 2,350 | 1,950 | 55:45 |
| 58 | 2,350 | 1,950 | 55:45 |
| 59 | 2,650 | 1,950 | 58:42 |
| 60 | 2,050 | 1,650 | 55:45 |
| 61 | 3,500 | 2,800 | 56:44 |
| 63 | 2,000 | 2,800 | 42:58 |
| 65 | 2,100 | 2,800 | 43:57 |
| 67 | 1,750 | 1,550 | 53:47 |
| 69 | 2,750 | 1,550 | 53:47 |
| 80 | 3,950 | 3,850 | 51:49 |
| 82 | 4,900 | 3,700 | 57:43 |
| 85 | 4,000 | 3,700 | 52:48 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-----------|-------|
| | Improvements | Land | |
| (Between Bowne and Parsons avenues and between Amity Street and Madison Avenue.) | | | |
| 1 | \$8,300 | \$6,200 | 57:43 |
| 14 | 2,400 | 2,800 | 46:54 |
| 16 | 2,700 | 2,800 | 49:51 |
| 18 | 4,200 | 2,800 | 53:47 |
| 20 | 2,900 | 2,800 | 51:49 |
| 22 | 3,950 | 5,550 | 42:58 |
| 26 | 3,500 | 3,300 | 68:49 |
| 28 | 3,700 | 5,500 | 40:60 |
| 35 | 4,300 | 6,700 | 39:61 |
| 45 | 2,900 | 2,700 | 52:48 |
| 51 | 2,350 | 2,650 | 47:53 |
| 53 | 2,600 | 2,600 | 50:50 |
| (Between Parsons Avenue and Percy Street and between Madison Avenue and Amity Street.) | | | |
| 3 | \$2,800 | \$2,700 | 51:49 |
| 8 | 13,100 | 12,900 | 50:50 |
| 20 | 2,225 | 1,775 | 56:44 |
| 21 | 2,425 | 1,775 | 58:42 |
| 22 | 2,800 | 3,600 | 44:56 |
| 24 | 2,800 | 1,800 | 61:39 |
| 25 | 2,400 | 1,800 | 57:43 |
| 34 | 3,100 | 2,900 | 52:48 |
| 36 | 2,550 | 2,150 | 54:46 |
| 37 | 2,650 | 2,150 | 55:45 |
| 39 | 2,650 | 2,150 | 55:45 |
| 40 | 2,700 | 2,400 | 53:47 |
| 42 | 3,600 | 3,200 | 53:47 |
| 44 | 3,900 | 4,500 | 46:54 |
| 50 | 3,700 | 4,000 | 48:52 |
| 53 | 2,450 | 2,150 | 53:47 |
| 54 | 2,500 | 2,700 | 48:52 |
| 56 | 2,300 | 2,700 | 46:54 |
| 58 | 2,500 | 2,700 | 48:52 |
| 60 | 2,500 | 2,700 | 48:52 |
| 62 | 2,500 | 2,700 | 48:52 |
| 64 | 2,950 | 4,050 | 42:58 |
| 66 | 2,950 | 4,050 | 42:58 |
| 68 | 3,000 | 2,700 | 53:47 |
| 70 | 2,950 | 4,050 | 42:58 |
| 73 | 3,450 | 4,050 | 46:54 |
| 76 | 2,300 | 2,700 | 46:54 |
| 78 | 2,300 | 2,700 | 46:54 |
| 80 | 2,300 | 2,700 | 46:54 |
| (Between Bowne and Parsons avenues and between Madison Avenue and Barclay Street.) | | | |
| 13 | \$3,000 | \$2,800 | 52:48 |
| 15 | 3,500 | 2,800 | 56:44 |
| 17 | 2,450 | 2,250 | 52:48 |
| 19 | 2,650 | 2,250 | 54:46 |
| 21 | 2,850 | 5,050 | 36:64 |
| 25 | 2,750 | 5,050 | 35:65 |
| 34 | 5,700 | 5,300 | 52:48 |
| 37 | 3,650 | 3,350 | 52:48 |
| 39 | 3,250 | 3,350 | 49:51 |
| 42 | 2,650 | 3,350 | 44:56 |
| | \$274,100 | \$297,800 | |

SAMPLE DISTRICT FROM WARD FOUR, BOROUGH OF QUEENS

(The district consists of assessment blocks:

- 279—between Ridgewood Avenue and Fulton Street and between Lefferts Avenue and Church Street—;
- 280—between Fulton Street and Park Place and between Birch Street and Lefferts Avenue—;
- 281—between Ridgewood Avenue and Fulton Street and between Birch Street and Lefferts Avenue—;
- 282—between Fulton Street and Atlantic Avenue and between Spruce and Birch streets—;
- 784—between Myrtle Avenue and Alsop Street and between Shelton Avenue and Willett Street—;
- 785—between Myrtle Avenue and Alsop Street and between Willett Street and Hillside Avenue—;
- 786—between Alsop and Roy streets and between Shelton Avenue and Willett Street;— and
- 787—between Alsop and Roy avenues and between Willett and Hillside avenues.)

(Standard Composite Ratio: 38.49:61.51)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|----------|-------|
| | Improvements | Land | |
| (Between Ridgewood Avenue and Fulton Street and between Lefferts Avenue and Church Street.) | | | |
| 48 | \$1,250 | \$2,750 | 31:69 |
| (Between Fulton Street and Park Place and between Birch Street and Lefferts Avenue.) | | | |
| 39 | \$350 | \$950 | 27:73 |
| 54 | 3,000 | 7,500 | 29:71 |
| (Between Ridgewood Avenue and Fulton Street and between Birch Street and Lefferts Avenue.) | | | |
| 31 | \$3,200 | \$7,800 | 29:71 |
| 63 | 3,000 | 2,300 | 37:43 |
| (Between Myrtle Avenue and Alsop Street and between Shelton Avenue and Willett Street.) | | | |
| 29 | \$1,800 | \$3,200 | 36:64 |
| 49 | 2,100 | 3,400 | 38:62 |
| 60 | 2,700 | 5,000 | 35:65 |
| (Between Myrtle Avenue and Alsop Street and between Willett Street and Hillside Avenue.) | | | |
| 1 | \$1,500 | \$3,100 | 33:67 |
| 21 | 1,700 | 3,800 | 31:69 |
| 23 | 1,500 | 3,800 | 27:73 |
| 47 | 2,000 | 3,200 | 38:62 |
| 52 | 1,800 | 3,200 | 36:64 |
| 54 | 1,800 | 3,200 | 36:64 |
| (Between Alsop and Roy streets and between Shelton Avenue and Willett Street.) | | | |
| 1 | \$3,000 | \$8,000 | 27:73 |
| 44 | 2,500 | 4,500 | 36:64 |
| 60 | 2,500 | 4,000 | 38:62 |
| 62 | 2,500 | 4,500 | 36:64 |
| 64 | 1,900 | 3,600 | 35:65 |
| 66 | 4,200 | 6,800 | 38:62 |
| 70 | 6,000 | 10,000 | 38:62 |
| | <hr/> | <hr/> | |
| | \$50,300 | \$94,600 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Ridgewood Avenue and Fulton Street and between Lefferts Avenue and Church Street.) | | | |
| 1 | \$3,200 | \$3,000 | 52:48 |
| 7 | 4,100 | 3,900 | 51:49 |
| 10 | 5,000 | 2,700 | 65:35 |
| 12 | 3,500 | 2,700 | 56:44 |
| 14 | 4,000 | 3,000 | 57:43 |
| 16 | 5,000 | 6,000 | 45:55 |
| 21 | 2,800 | 3,000 | 48:52 |
| 23 | 3,600 | 3,000 | 55:45 |
| 25 | 3,000 | 3,000 | 50:50 |
| 27 | 5,500 | 3,300 | 62:38 |
| 31 | 6,000 | 3,500 | 63:37 |
| 34 | 3,200 | 2,300 | 58:42 |
| 36 | 3,300 | 2,200 | 60:40 |
| 38 | 3,300 | 2,200 | 60:40 |
| 40 | 4,100 | 2,200 | 65:35 |
| 42 | 3,600 | 2,200 | 62:38 |
| 44 | 2,600 | 2,200 | 54:46 |
| 46 | 2,750 | 2,750 | 50:50 |
| 50 | 2,950 | 2,750 | 52:48 |
| (Between Fulton Street and Park Place and between Birch Street and Lefferts Avenue.) | | | |
| 1 | \$6,800 | \$5,700 | 54:46 |
| 8 | 2,500 | 2,000 | 56:44 |
| 10 | 4,500 | 2,300 | 66:34 |
| 12 | 4,000 | 2,000 | 67:33 |
| 14 | 4,000 | 2,000 | 67:33 |
| 16 | 2,850 | 1,750 | 62:38 |
| 19 | 2,450 | 1,550 | 61:39 |
| 21 | 2,450 | 1,550 | 61:39 |
| 22 | 3,050 | 1,750 | 64:36 |
| 24 | 3,050 | 1,750 | 64:36 |
| 26 | 3,050 | 1,750 | 64:36 |
| 28 | 3,050 | 1,750 | 64:36 |
| 30 | 9,000 | 3,000 | 75:25 |
| 37 | 3,100 | 1,900 | 62:38 |
| 40 | 14,000 | 6,000 | 70:30 |
| 47 | 3,100 | 2,400 | 57:43 |
| 49 | 3,100 | 2,400 | 57:43 |
| 52 | 3,000 | 3,000 | 50:50 |
| 61 | 3,900 | 3,600 | 52:48 |
| (Between Ridgewood Avenue and Fulton Street and between Birch Street and Lefferts Avenue.) | | | |
| 1 | \$3,000 | \$2,000 | 60:40 |
| 8 | 2,750 | 3,750 | 42:58 |
| 12 | 2,750 | 3,750 | 42:58 |
| 16 | 2,750 | 3,750 | 42:58 |
| 20 | 2,550 | 1,750 | 59:41 |
| 22 | 2,550 | 1,750 | 59:41 |
| 24 | 4,500 | 6,500 | 41:59 |
| 37 | 3,800 | 2,200 | 63:37 |
| 39 | 2,250 | 2,250 | 50:50 |
| 41 | 3,000 | 3,000 | 50:50 |
| 43 | 2,600 | 3,000 | 46:54 |
| 45 | 4,800 | 2,700 | 64:36 |
| 47 | 3,100 | 3,300 | 48:52 |
| 49 | 3,400 | 2,700 | 56:44 |
| 51 | 3,400 | 3,600 | 49:51 |
| (Between Fulton Street and Atlantic Avenue and between Spruce and Birch streets.) | | | |
| 1 | \$3,500 | \$900 | 80:20 |
| 2 | 3,500 | 900 | 80:20 |
| 3 | 5,700 | 1,800 | 76:24 |
| 5 | 4,300 | 2,100 | 67:33 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Fulton Street and Atlantic Avenue and between Spruce and Birch streets)— <i>Con.</i> | | | |
| 7 | \$4,500 | \$1,200 | 79:21 |
| 9 | 4,500 | 1,200 | 79:21 |
| 10 | 4,500 | 1,200 | 79:21 |
| 12 | 4,500 | 1,200 | 79:21 |
| 13 | 2,600 | 1,400 | 65:35 |
| 15 | 2,800 | 2,600 | 52:48 |
| 26 | 4,000 | 1,400 | 74:26 |
| 28 | 1,000 | 1,800 | 64:36 |
| 37 | 3,250 | 1,050 | 76:24 |
| 38 | 3,500 | 1,500 | 70:30 |
| 39 | 2,700 | 3,000 | 47:53 |
| 42 | 2,700 | 2,000 | 57:43 |
| 44 | 2,800 | 2,000 | 58:42 |
| 46 | 2,000 | 1,000 | 67:33 |
| 47 | 3,800 | 2,000 | 71:29 |
| 51 | 4,550 | 3,750 | 55:45 |
| 55 | 5,250 | 2,250 | 70:30 |
| 57 | 2,500 | 2,000 | 56:44 |
| 59 | 3,050 | 1,750 | 64:36 |
| 61 | 3,050 | 1,750 | 64:36 |

(Between Myrtle Avenue and Alsop Street and between Shelton Avenue and Willett Street.)

| | | | |
|----|----------|---------|-------|
| 1 | \$11,000 | \$9,000 | 55:45 |
| 7 | 3,200 | 4,800 | 40:60 |
| 11 | 1,500 | 2,000 | 43:57 |
| 13 | 2,900 | 4,000 | 42:58 |
| 16 | 2,300 | 3,600 | 39:61 |
| 19 | 3,400 | 4,100 | 45:55 |
| 22 | 4,300 | 3,200 | 57:43 |
| 24 | 2,600 | 3,200 | 45:55 |
| 27 | 3,800 | 3,200 | 54:46 |
| 32 | 4,700 | 5,300 | 47:53 |
| 36 | 2,200 | 3,300 | 60:40 |
| 42 | 3,000 | 4,500 | 60:40 |
| 46 | 3,000 | 3,300 | 48:52 |
| 51 | 3,000 | 3,500 | 46:54 |
| 54 | 4,800 | 5,200 | 48:52 |
| 58 | 2,300 | 3,500 | 40:60 |

(Between Myrtle Avenue and Alsop Street and between Willett Street and Hillside Avenue.)

| | | | |
|----|---------|---------|-------|
| 26 | \$3,850 | \$1,650 | 70:30 |
| 27 | 3,850 | 1,650 | 70:30 |
| 28 | 3,850 | 1,650 | 70:30 |
| 29 | 3,850 | 1,650 | 70:30 |
| 30 | 3,850 | 1,650 | 70:30 |
| 44 | 2,300 | 3,000 | 43:57 |
| 49 | 3,000 | 3,200 | 48:52 |
| 57 | 2,500 | 3,200 | 44:56 |
| 59 | 2,300 | 3,200 | 42:58 |
| 62 | 2,500 | 3,400 | 42:58 |

(Between Myrtle Avenue and Alsop Street and between Willett Street and Hillside Avenue.)

| | | | |
|----|---------|---------|-------|
| 31 | \$3,850 | \$1,650 | 70:30 |
| 32 | 4,000 | 2,000 | 67:33 |
| 33 | 3,835 | 1,465 | 72:28 |
| 34 | 3,835 | 1,465 | 72:28 |
| 35 | 3,825 | 1,375 | 74:26 |
| 36 | 7,000 | 1,000 | 41:59 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|------------------|------------------|-------|
| | Improvements | Land | |
| (Between Alsop and Roy streets and between Shelton Avenue and Willett Street.) | | | |
| 6 | \$2,500 | \$4,700 | 35:65 |
| 10 | 2,500 | 2,400 | 51:49 |
| 12 | 1,900 | 2,400 | 44:56 |
| 15 | 2,300 | 3,100 | 43:57 |
| 17 | 3,100 | 3,100 | 50:50 |
| 20 | 2,600 | 3,100 | 46:54 |
| 24 | 3,700 | 5,300 | 41:59 |
| 28 | 4,200 | 3,300 | 56:44 |
| 30 | 2,100 | 2,300 | 48:52 |
| 46 | 2,800 | 4,000 | 41:59 |
| 50 | 2,700 | 1,800 | 60:40 |
| 52 | 2,700 | 1,800 | 60:40 |
| 54 | 2,700 | 1,800 | 60:40 |
| 56 | 2,700 | 1,800 | 60:40 |
| (Between Alsop and Roy avenues and between Willett and Hillside avenues.) | | | |
| 26 | \$3,200 | \$3,800 | 46:54 |
| 28 | 3,200 | 3,800 | 46:54 |
| 31 | 2,700 | 3,800 | 42:58 |
| 34 | 4,000 | 3,600 | 53:47 |
| 37 | 2,600 | 2,400 | 52:48 |
| 39 | 2,600 | 2,400 | 52:48 |
| 41 | 2,600 | 2,400 | 52:48 |
| 43 | 2,600 | 2,400 | 52:48 |
| 45 | 2,600 | 2,400 | 52:48 |
| 47 | 2,300 | 2,700 | 55:45 |
| 50 | 2,600 | 2,300 | 53:47 |
| 52 | 2,600 | 2,300 | 53:47 |
| 54 | 2,600 | 2,300 | 53:47 |
| 56 | 2,600 | 2,300 | 53:47 |
| | \$477,755 | \$370,505 | |

SAMPLE DISTRICT FROM WARD FIVE, BOROUGH OF QUEENS

(The district consists of assessment blocks:

10—between Washington and Newport avenues and between Seventh and Eighth avenues—;

19—between Central and State avenues and between Cleveland, Nostrand and Roanoke avenues—;

33—between Jerome and Stratton avenues and between Boulevard and Atlantic Ocean—; and

42—between Grove and Hammels avenues and between Atlantic Ocean and Boulevard.)

(Standard Composite Ratio: 38.49:61.51)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|------------------|-------|
| | Improvements | Land | |
| (Between Central and State avenues and between Cleveland, Nostrand and Roanoke avenues.) | | | |
| 9 | \$1,900 | \$3,100 | 38:62 |
| 11 | 1,900 | 3,100 | 38:62 |
| 17 | 3,600 | 6,000 | 38:62 |
| 19 | 1,000 | 7,500 | 12:88 |
| 22 | 2,000 | 7,500 | 21:79 |
| 24 | 3,100 | 6,400 | 33:67 |
| 30 | 400 | 4,800 | 8:92 |
| 33 | 1,700 | 4,800 | 26:74 |
| 36 | 2,200 | 4,800 | 31:69 |
| 39 | 2,500 | 5,000 | 33:67 |
| 42 | 1,500 | 8,500 | 15:85 |
| 56 | 1,500 | 3,200 | 32:68 |
| 60 | 1,500 | 7,000 | 18:82 |
| 62 | 1,500 | 5,700 | 21:79 |
| 78 | 3,000 | 6,500 | 32:68 |
| (Between Jerome and Stratton avenues and between Boulevard and Atlantic Ocean.) | | | |
| 3 | \$1,000 | \$5,000 | 17:83 |
| 13 | 3,200 | 5,800 | 36:64 |
| 67 | 3,000 | 5,000 | 38:62 |
| (Between Grove and Hammels avenues and between Atlantic Ocean and Boulevard.) | | | |
| 32½ | \$1,100 | \$1,800 | 38:62 |
| | <u>\$37,600</u> | <u>\$101,500</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Washington and Newport avenues and between Seventh and Eighth avenues.) | | | |
| 1 | \$7,200 | \$3,800 | 65:35 |
| 3 | 5,200 | 3,300 | 61:39 |
| 5 | 4,000 | 5,000 | 44:56 |
| 7 | 4,000 | 2,000 | 67:33 |
| 8 | 4,100 | 2,000 | 67:33 |
| 10 | 4,400 | 2,000 | 69:31 |
| 12 | 4,400 | 2,000 | 69:31 |
| 12½ | 3,800 | 2,000 | 66:34 |
| 19 | 3,000 | 2,000 | 60:40 |
| 20 | 3,000 | 2,000 | 60:40 |
| 24 | 4,000 | 2,000 | 67:33 |
| 27 | 3,000 | 2,000 | 60:40 |
| 28 | 4,000 | 2,000 | 67:33 |
| 29 | 5,500 | 2,000 | 73:27 |
| 33 | 4,500 | 2,000 | 69:31 |
| 34 | 5,000 | 2,500 | 67:33 |
| 36 | 3,000 | 3,000 | 50:50 |
| 45 | 3,700 | 2,000 | 65:35 |
| 47 | 6,400 | 5,100 | 57:33 |
| 52 | 3,200 | 1,800 | 64:36 |
| 54 | 2,800 | 1,800 | 61:39 |
| 66 | 5,650 | 2,850 | 66:34 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-----------------|-------|
| | Improvements | Land | |
| (Between Central and State avenues and between Cleveland, Nostrand and Roanoke avenues.) | | | |
| 1 | \$2,000 | \$2,000 | 50:50 |
| 1½ | 2,200 | 2,300 | 49:51 |
| | <u>\$98,050</u> | <u>\$59,450</u> | |
| (Between Central and State avenues and between Cleveland, Nostrand and Roanoke avenues.) | | | |
| 2 | \$2,200 | \$3,000 | 42:58 |
| 4 | 2,700 | 3,800 | 42:58 |
| 7 | 2,900 | 3,100 | 48:52 |
| 12 | 2,300 | 3,100 | 43:57 |
| 13 | 10,500 | 7,500 | 58:42 |
| 50 | 4,500 | 3,200 | 44:56 |
| 52 | 3,000 | 3,200 | 48:52 |
| 54 | 2,200 | 3,200 | 41:59 |
| 75 | 5,500 | 6,000 | 48:52 |
| (Between Jerome and Stratton avenues and between Boulevard and Atlantic Ocean.) | | | |
| 1 | \$6,000 | \$4,000 | 60:40 |
| 25 | 9,200 | 5,800 | 61:39 |
| 28 | 4,700 | 5,800 | 45:55 |
| 32 | 4,400 | 5,100 | 46:54 |
| 35 | 7,000 | 5,000 | 58:42 |
| 38 | 12,700 | 7,300 | 68:32 |
| 41 | 2,300 | 3,200 | 42:58 |
| 45 | 2,300 | 3,200 | 42:58 |
| 52 | 9,000 | 9,500 | 49:51 |
| 58 | 4,100 | 3,900 | 51:49 |
| 61 | 4,500 | 3,900 | 54:46 |
| 64 | 4,600 | 3,900 | 54:46 |
| 72 | 4,500 | 5,000 | 47:53 |
| 78 | 4,800 | 4,500 | 52:48 |
| 81 | 8,750 | 6,750 | 56:44 |
| 91 | 11,000 | 9,000 | 55:45 |
| (Between Grove and Hammels avenues and between Atlantic Ocean and Boulevard.) | | | |
| 1 | \$9,000 | \$5,000 | 64:36 |
| 15 | 1,600 | 900 | 64:36 |
| 16 | 1,600 | 900 | 64:36 |
| 17 | 1,600 | 900 | 64:36 |
| 18 | 2,100 | 900 | 67:33 |
| 19 | 2,100 | 900 | 67:33 |
| 20 | 2,500 | 1,800 | 58:42 |
| 21 | 2,500 | 1,800 | 58:42 |
| 21½ | 1,900 | 900 | 68:32 |
| 22 | 1,900 | 900 | 68:32 |
| 22½ | 1,650 | 950 | 63:27 |
| 23 | 2,000 | 1,000 | 67:33 |
| 23½ | 1,925 | 975 | 66:34 |
| 27 | 1,600 | 900 | 64:36 |
| 28 | 4,600 | 3,400 | 58:42 |
| 32 | 4,400 | 1,800 | 71:29 |
| 37 | 2,400 | 3,100 | 44:56 |
| 45 | 1,700 | 900 | 65:35 |
| 57 | 1,700 | 700 | 71:29 |
| 56 | 1,700 | 900 | 65:35 |
| 58 | 1,400 | 1,000 | 58:42 |
| 60 | 1,400 | 1,000 | 58:42 |
| 61 | 1,800 | 900 | 67:33 |
| 62 | 5,500 | 4,500 | 55:45 |
| 68 | 2,200 | 900 | 71:29 |
| 69 | 2,200 | 900 | 71:29 |
| 70 | 2,200 | 900 | 71:29 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-----------------|-------|
| | Improvements | Land | |
| (Between Grove and Hammels avenues and between Atlantic Ocean and Boulevard.)— <i>Con.</i> | | | |
| 71 | \$1,600 | \$700 | 70:30 |
| 72 | 1,600 | 700 | 70:30 |
| 73 | 4,600 | 1,600 | 74:26 |
| 75 | 1,700 | 700 | 71:29 |
| 76 | 1,700 | 1,000 | 63:37 |
| 77 | 1,700 | 900 | 65:35 |
| | <hr/> \$313,775 | <hr/> \$226,625 | |

V. RICHMOND

SAMPLE DISTRICT FROM WARD ONE, BOROUGH OF RICHMOND

(The district consists of assessment blocks:

- 7—between Sherman and Madison avenues and between First and Fourth avenues—;
- 1—between Westervelt Avenue, Jersey Street and Seventh Avenue.—;
- 9A—between Castleton Avenue, Richmond Turnpike and Jersey Street—; and
- 4—between Dongan and Bodine streets and between Richmond Terrace and Cedar Street.)

(Standard Composite Ratio: 39.51:60.49)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|----------------|-------------|
| | Improvements | Land | |
| (Between Sherman and Madison avenues and between First and Fourth avenues.) | | | |
| 65 | \$1,000 | \$1,600 | 38:62 |
| 55 | 600 | 2,000 | 23:77 |
| (Between Westervelt Avenue and Jersey Street and Seventh Avenue.) | | | |
| 310 | \$350 | \$550 | 38.88:61.11 |
| | <u>\$1,950</u> | <u>\$4,150</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Sherman and Madison avenues and between First and Fourth avenues.) | | | |
| 54 | \$6,500 | \$2,000 | 76:24 |
| 58 | 2,000 | 800 | 71:29 |
| 60 | 1,400 | 800 | 64:36 |
| 61 | 1,400 | 800 | 64:36 |
| 62 | 2,200 | 800 | 73:27 |
| 63 | 900 | 800 | 53:47 |
| 64 | 2,200 | 800 | 73:27 |
| 66 | 1,600 | 800 | 67:33 |
| 69 | 3,200 | 800 | 80:20 |
| 70 | 1,400 | 800 | 64:36 |
| 71 | 2,800 | 800 | 78:22 |
| 72 | 2,000 | 800 | 71:29 |
| 73 | 2,400 | 800 | 75:25 |
| 74 | 6,800 | 1,600 | 79:21 |
| 75 | 1,900 | 800 | 70:30 |
| 77 | 2,400 | 2,000 | 55:45 |
| 78 | 1,600 | 1,600 | 50:50 |
| 82 | 3,400 | 1,600 | 68:32 |
| 83 | 2,600 | 1,200 | 68:32 |
| 85 | 2,200 | 1,600 | 58:42 |
| 86 | 3,500 | 1,600 | 69:31 |
| 89 | 2,500 | 1,600 | 61:39 |
| 90 | 3,000 | 1,600 | 65:35 |
| 93 | 3,000 | 1,600 | 65:35 |
| 94 | 5,500 | 1,600 | 77:23 |
| 97 | 2,000 | 1,100 | 65:35 |
| 98 | 2,125 | 1,075 | 66:34 |
| 99 | 2,000 | 1,100 | 65:35 |
| 100 | 2,125 | 1,075 | 66:34 |
| 101 | 2,100 | 1,400 | 60:40 |
| 102 | 2,200 | 1,500 | 59:41 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-------|-------|
| | Improvements | Land | |
| (Between Westervelt Avenue, Jersey Street and Seventh Avenue.) | | | |
| 1 | \$1,900 | \$900 | 68:32 |
| 2 | 500 | 600 | 45:55 |
| 3 | 2,800 | 1,600 | 64:36 |
| 5 | 2,500 | 800 | 76:24 |
| 7 | 475 | 425 | 53:47 |
| 8 | 1,575 | 425 | 79:21 |
| 9 | 1,575 | 425 | 79:21 |
| 10 | 1,950 | 450 | 81:19 |
| 12 | 1,350 | 450 | 75:25 |
| 13 | 650 | 450 | 59:41 |
| 15 | 950 | 450 | 68:32 |
| 16 | 1,200 | 900 | 57:43 |
| 18 | 1,225 | 475 | 72:28 |
| 19 | 1,225 | 475 | 72:28 |
| 20 | 1,425 | 475 | 75:25 |
| 21 | 1,525 | 475 | 76:24 |
| 298 | 850 | 950 | 47:53 |
| 299 | 1,550 | 950 | 62:38 |
| 301 | 5,800 | 2,700 | 68:32 |
| 307 | 1,800 | 500 | 78:22 |
| 308 | 900 | 500 | 64:36 |
| 309 | 1,800 | 1,200 | 60:40 |
| 312 | 700 | 800 | 47:53 |
| 313 | 1,100 | 1,000 | 52:48 |
| 314 | 700 | 1,100 | 44:56 |

(Between Castleton Avenue, Richmond Turnpike and Jersey Street.)

| | | | |
|----|---------|---------|-------|
| 1 | \$1,800 | \$1,400 | 56:44 |
| 3 | 2,000 | 600 | 77:23 |
| 5 | 1,800 | 600 | 75:25 |
| 6 | 1,600 | 600 | 73:27 |
| 7 | 1,000 | 600 | 63:37 |
| 8 | 1,100 | 1,200 | 48:52 |
| 10 | 500 | 600 | 45:55 |
| 11 | 1,300 | 600 | 68:32 |
| 12 | 1,500 | 600 | 71:29 |
| 13 | 1,000 | 1,400 | 42:58 |
| 15 | 5,200 | 1,500 | 78:22 |
| 17 | 2,000 | 600 | 77:23 |
| 18 | 3,000 | 600 | 83:17 |
| 19 | 2,200 | 600 | 79:21 |
| 20 | 4,400 | 1,200 | 79:21 |
| 22 | 3,000 | 900 | 77:23 |
| 24 | 4,000 | 1,200 | 77:23 |
| 26 | 4,150 | 1,050 | 80:20 |
| 28 | 1,050 | 550 | 66:34 |
| 29 | 2,000 | 600 | 77:23 |
| 32 | 1,150 | 750 | 61:39 |

(Between Dongan and Bodine streets and between Richmond Terrace and Cedar Street.)

| | | | |
|----|---------|---------|-------|
| 1 | \$3,100 | \$1,400 | 69:31 |
| 3 | 2,800 | 800 | 78:22 |
| 5 | 3,300 | 800 | 81:19 |
| 7 | 3,200 | 800 | 80:20 |
| 9 | 3,000 | 1,500 | 67:33 |
| 10 | 2,100 | 500 | 81:19 |
| 11 | 2,300 | 500 | 82:18 |
| 12 | 2,000 | 1,000 | 67:33 |
| 14 | 3,000 | 600 | 83:17 |
| 16 | 3,100 | 900 | 78:22 |
| 17 | 2,600 | 1,000 | 72:28 |
| 19 | 2,100 | 500 | 81:19 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-----------------|-------|
| | Improvements | Land | |
| (Between Dongan and Bodine streets and between Richmond Terrace and Cedar Street— <i>Continued.</i>) | | | |
| 20 | \$2,400 | \$500 | 83:17 |
| 21 | 3,150 | 750 | 81:19 |
| 23 | 3,150 | 750 | 81:19 |
| 24 | 3,000 | 1,000 | 75:25 |
| 26 | 1,900 | 500 | 79:21 |
| 27 | 2,800 | 500 | 85:15 |
| 28 | 1,625 | 475 | 77:23 |
| 37 | 3,500 | 700 | 83:17 |
| 38 | 3,300 | 1,200 | 73:27 |
| 39 | 5,500 | 1,500 | 79:21 |
| 42 | 2,300 | 500 | 82:18 |
| 43 | 2,300 | 500 | 82:18 |
| 44 | 2,000 | 500 | 80:20 |
| 45 | 1,820 | 480 | 79:21 |
| 46 | 1,980 | 520 | 79:21 |
| 47 | 3,000 | 1,000 | 75:25 |
| 49 | 1,800 | 500 | 78:22 |
| 50 | 1,800 | 500 | 78:22 |
| 51 | 1,600 | 500 | 77:23 |
| 52 | 3,200 | 1,000 | 76:24 |
| 54 | 1,800 | 500 | 78:22 |
| 55 | 1,800 | 500 | 78:22 |
| 56 | 1,800 | 500 | 78:22 |
| | <hr/> \$254,850 | <hr/> \$100,145 | |

SAMPLE DISTRICT FROM WARD TWO, BOROUGH OF RICHMOND

(The district consists of blocks between
Broad and McKeon streets and between Brownell and Quinn streets;
Richmond Road and Targee Street and between Broad and Chestnut streets;
Richmond Road and Cebra Avenue and between Stone and Beach streets; and
Bertha Place and Duncan Avenue and between Eddy and Theresa streets.)

(Standard Composite Ratio: 39.51:60.49)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|----------|-------|
| | Improvements | Land | |
| (Between Richmond Road and Targee Street and between Broad and Chestnut streets.) | | | |
| 144 | \$1,800 | \$3,200 | 36:64 |
| (Between Richmond Road and Cebra Avenue and between Stone and Beach streets.) | | | |
| 191 | \$3,500 | \$7,500 | 32:68 |
| | \$5,300 | \$10,700 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|-------|-------|
| | Improvements | Land | |
| (Between Broad and McKeon streets and between Brownell and Quinn streets.) | | | |
| 124 | \$1,900 | \$600 | 76:24 |
| 211 | 2,100 | 900 | 67:33 |
| 211A | 1,000 | 500 | 67:33 |
| 212 | 1,700 | 800 | 68:32 |
| 213 | 1,700 | 800 | 68:32 |
| 214 | 2,000 | 800 | 71:29 |
| 215 | 2,600 | 800 | 77:23 |
| 216 | 1,800 | 800 | 69:31 |
| 217 | 1,000 | 800 | 56:44 |
| 218 | 1,700 | 800 | 68:32 |
| 219 | 2,000 | 800 | 71:29 |
| 220 | 2,200 | 800 | 73:27 |
| 221 | 1,200 | 800 | 60:40 |
| 224 | 1,900 | 900 | 68:32 |
| 225 | 800 | 900 | 47:53 |
| 226 | 1,900 | 900 | 68:32 |
| 227 | 900 | 900 | 50:50 |
| 228 | 1,700 | 900 | 65:35 |
| 229 | 900 | 900 | 50:50 |
| 230 | 2,800 | 900 | 76:24 |
| 231 | 4,200 | 1,800 | 67:33 |
| 233 | 2,500 | 2,800 | 47:53 |
| 235 | 2,300 | 1,200 | 66:34 |
| 236 | 3,600 | 1,200 | 75:25 |
| 237 | 1,600 | 1,200 | 57:43 |
| 238 | 1,800 | 1,200 | 60:40 |
| 239 | 1,600 | 1,200 | 57:43 |
| 242 | 2,600 | 1,200 | 68:32 |
| 243 | 4,300 | 1,200 | 78:22 |
| 244 | 1,100 | 1,200 | 48:52 |
| 245 | 1,300 | 1,200 | 45:55 |
| 246 | 1,300 | 1,200 | 52:48 |
| 247 | 1,300 | 1,200 | 52:48 |
| 248 | 4,000 | 1,200 | 77:23 |
| 249 | 3,100 | 1,200 | 72:28 |
| 250 | 1,400 | 1,400 | 50:50 |
| 251 | 4,100 | 2,400 | 63:37 |
| 253 | 800 | 1,200 | 40:60 |
| 254 | 800 | 1,200 | 40:60 |
| 255 | 1,000 | 1,200 | 45:55 |
| 256 | 6,100 | 2,400 | 72:28 |
| 258 | 1,600 | 1,200 | 57:43 |
| 259 | 4,200 | 1,300 | 76:24 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|------------------|------------------|-------|
| | Improvements | Land | |
| (Between Richmond Road and Targee Street and between Broad and Chestnut streets.) | | | |
| 134 | \$3,200 | \$900 | 78:22 |
| 136 | 1,700 | 1,100 | 61:39 |
| 142 | 1,300 | 900 | 59:41 |
| 228 | 1,200 | 600 | 67:33 |
| 229 | 3,000 | 1,200 | 71:29 |
| 231 | 1,200 | 600 | 67:33 |
| 232 | 700 | 600 | 54:46 |
| 233 | 1,300 | 600 | 68:32 |
| 234 | 1,300 | 600 | 68:32 |
| 235 | 1,100 | 900 | 55:45 |
| 236 | 1,900 | 1,200 | 40:60 |
| 236A | 1,000 | 300 | 85:15 |
| 236B | 800 | 400 | 67:33 |
| 238 | | 500 | 67:33 |
| 239 | | 500 | 79:21 |
| 240 | 1,400 | 600 | 67:33 |
| 241 | 900 | 600 | 60:40 |
| 242 | 800 | 700 | 53:47 |
| 243 | 3,300 | 1,500 | 69:31 |
| (Between Richmond Road and Cebra Avenue and between Stone and Beach streets.) | | | |
| 115 | \$2,300 | \$2,200 | 51:49 |
| 117 | 3,100 | 1,400 | 69:31 |
| 118 | 2,900 | 1,600 | 64:36 |
| 119 | 2,900 | 1,600 | 64:36 |
| 120 | 6,200 | 3,800 | 62:38 |
| 122 | 9,200 | 4,800 | 66:34 |
| 126 | 19,000 | 8,000 | 70:30 |
| 130 | 3,500 | 3,000 | 54:46 |
| 132 | 6,000 | 3,000 | 67:33 |
| 137 | 3,900 | 4,700 | 45:55 |
| 138 | 2,500 | 2,500 | 50:50 |
| 190 | 8,100 | 1,900 | 81:19 |
| 190A | 17,000 | 5,000 | 77:23 |
| 192 | 5,000 | 3,500 | 59:41 |
| 193 | 5,500 | 4,000 | 58:42 |
| 194 | 1,800 | 1,400 | 56:44 |
| 195 | 1,800 | 1,000 | 64:36 |
| 196 | 2,500 | 2,000 | 56:44 |
| 198 | 8,000 | 3,000 | 73:27 |
| 201 | 2,100 | 2,100 | 50:50 |
| 203 | 3,700 | 1,800 | 67:33 |
| 205A | 1,850 | 350 | 84:16 |
| 205B | 6,100 | 900 | 87:13 |
| 206 | 5,500 | 4,000 | 58:42 |
| 209 | 2,800 | 3,000 | 48:52 |
| 211 | 5,500 | 3,000 | 65:35 |
| 274 | 1,700 | 500 | 77:23 |
| 275 | 2,000 | 600 | 77:23 |
| 276 | 2,200 | 600 | 78:22 |
| 277 | 2,000 | 500 | 80:20 |
| 278 | 2,100 | 500 | 81:19 |
| (Between Bertha Place and Duncan Avenue and between Eddy and Theresa streets) | | | |
| 16 | \$1,800 | \$800 | 69:31 |
| 17 | 1,800 | 800 | 69:31 |
| 19 | 1,700 | 800 | 68:32 |
| 104 | 3,200 | 1,800 | 64:36 |
| 107 | 4,500 | 1,000 | 82:18 |
| 112 | 3,800 | 1,200 | 76:24 |
| 129 | 2,200 | 600 | 79:21 |
| 131 | 2,400 | 600 | 80:20 |
| 133 | 2,300 | 300 | 88:12 |
| 134 | 2,600 | 600 | 81:19 |
| | \$296,850 | \$155,550 | |

SAMPLE DISTRICT FROM WARD THREE, BOROUGH OF RICHMOND

(The district consists of assessment blocks:

- 23—between Simonson Place and Heberton Avenue and between Anderson Avenue and Grace Church Place—;
- 24—between Simonson and Washington places and between Post and Anderson avenues—;
- 25—between Heberton Avenue and Washington Place and between Anderson Avenue and Albion Place—;
- 47—between Nicholas and Lafayette avenues and between Harrison Avenue and Slight Street—; and
- 159—between Sherman Street and LaFarge Avenue and between LaFarge Place and Richmond Avenue.)

(Standard Composite Ratio: 39.51:60.49)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|---------------|-------|
| | Improvements | Land | |
| (Between Simonson Place and Heberton Avenue and between Anderson Avenue and Grace Church Place.) | | | |
| 787 | \$1,000 | \$3,000 | 25:75 |
| 805 | 2,000 | 4,000 | 33:67 |
| 827 | 800 | 1,400 | 36:64 |
| | <hr/> \$3,800 | <hr/> \$8,400 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Simonson Place and Heberton Avenue and between Anderson Avenue and Grace Church Place.) | | | |
| 791 | \$1,400 | \$2,800 | 46:54 |
| 795 | 2,650 | 350 | 88:12 |
| 796 | 2,200 | 800 | 73:27 |
| 797 | 2,200 | 800 | 73:27 |
| 798 | 1,400 | 1,400 | 50:50 |
| 800 | 2,500 | 800 | 76:24 |
| 802 | 2,500 | 800 | 76:24 |
| 803 | 3,700 | 800 | 82:18 |
| 807 | 4,000 | 2,500 | 62:38 |
| 809 | 3,100 | 2,400 | 56:44 |
| 811 | 3,200 | 1,800 | 64:36 |
| 813 | 5,000 | 2,500 | 67:33 |
| 814 | 2,600 | 1,400 | 65:35 |
| 816 | 4,550 | 1,950 | 70:30 |
| 819 | 2,525 | 875 | 74:26 |
| 820 | 3,300 | 700 | 83:17 |
| 824 | 2,050 | 1,050 | 66:34 |
| 826 | 1,675 | 925 | 64:36 |
| 829 | 2,500 | 1,200 | 56:44 |
| 830 | 1,600 | 1,600 | 50:50 |
| 832 | 6,600 | 1,400 | 83:17 |
| 834 | 1,000 | 800 | 56:44 |
| 836 | 3,200 | 1,000 | 76:24 |
| 838 | 1,200 | 500 | 71:29 |
| 839 | 1,500 | 500 | 75:25 |
| 840 | 2,500 | 500 | 83:17 |
| 841 | 3,100 | 800 | 73:27 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Simonson and Washington places and between Post and Anderson avenues.) | | | |
| 844 | \$1,500 | \$1,000 | 60:40 |
| 846 | 1,800 | 1,000 | 44:56 |
| 848 | 900 | 500 | 64:36 |
| 849 | 1,200 | 500 | 71:29 |
| 851 | 500 | 1,000 | 33:67 |
| 853 | 650 | 850 | 43:57 |
| 854 | 700 | 500 | 58:42 |
| 861 | 4,000 | 2,500 | 62:38 |
| 867 | 2,800 | 500 | 85:15 |
| 868 | 2,800 | 500 | 85:15 |
| 869 | 2,000 | 2,000 | 50:50 |
| 874 | 1,400 | 800 | 64:36 |
| 876 | 2,550 | 850 | 75:25 |
| 877 | 1,800 | 1,200 | 60:40 |

(Between Heberton Avenue and Washington Place and between Anderson Avenue and Albion Place.)

| | | | |
|-----|---------|---------|-------|
| 879 | \$3,000 | \$1,400 | 68:32 |
| 881 | 3,000 | 1,000 | 75:25 |
| 882 | 2,950 | 1,050 | 74:26 |
| 885 | 2,000 | 1,000 | 67:33 |
| 887 | 1,950 | 1,050 | 65:35 |
| 888 | 1,950 | 1,150 | 63:37 |
| 890 | 2,000 | 1,400 | 59:41 |
| 891 | 1,800 | 1,200 | 60:40 |
| 893 | 1,650 | 1,050 | 61:39 |
| 894 | 3,300 | 3,500 | 49:51 |
| 899 | 3,025 | 1,175 | 72:28 |
| 901 | 2,925 | 1,075 | 73:27 |
| 903 | 3,950 | 1,050 | 79:21 |
| 904 | 3,800 | 3,200 | 54:46 |
| 907 | 3,625 | 2,875 | 56:44 |
| 909 | 3,100 | 2,400 | 56:44 |
| 911 | 3,500 | 4,500 | 44:56 |

(Between Nicholas and Lafayette avenues and between Harrison Avenue and Slaight Street.)

| | | | |
|-----|---------|---------|-------|
| 594 | \$2,500 | \$1,000 | 71:29 |
| 595 | 3,000 | 800 | 79:21 |
| 596 | 2,000 | 800 | 71:29 |
| 598 | 2,000 | 600 | 77:23 |
| 599 | 2,800 | 1,200 | 70:30 |
| 601 | 1,900 | 600 | 76:24 |
| 602 | 2,200 | 600 | 79:21 |
| 603 | 2,200 | 600 | 79:21 |
| 604 | 1,900 | 600 | 76:24 |
| 605 | 2,000 | 600 | 77:23 |
| 606 | 2,300 | 700 | 77:23 |
| 610 | 2,500 | 1,000 | 71:29 |
| 612 | 1,400 | 800 | 64:36 |
| 614 | 6,900 | 1,400 | 83:17 |
| 616 | 1,500 | 600 | 71:29 |
| 617 | 1,400 | 400 | 78:22 |
| 619 | 1,600 | 400 | 80:20 |
| 620 | 1,400 | 400 | 78:22 |
| 621 | 1,400 | 400 | 78:22 |
| 622 | 1,000 | 800 | 56:44 |
| 624 | 2,400 | 1,100 | 69:31 |
| 626 | 1,200 | 800 | 60:40 |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|------------------|------------------|-------|
| | Improvements | Land | |
| (Between Sherman Street and LaFarge Avenue and between LaFarge Place and Richmond Avenue.) | | | |
| 1 | \$2,400 | \$600 | 80:20 |
| 3 | 1,100 | 300 | 79:21 |
| 4 | 1,200 | 300 | 80:20 |
| 5 | 1,250 | 250 | 83:17 |
| 6 | 1,200 | 400 | 75:25 |
| 9 | 1,325 | 475 | 74:26 |
| 10 | 1,350 | 250 | 84:16 |
| 11 | 1,350 | 250 | 84:16 |
| 12 | 1,300 | 500 | 72:28 |
| 14 | 1,150 | 250 | 82:18 |
| 15 | 950 | 250 | 79:21 |
| 16 | 4,100 | 400 | 89:11 |
| 17 | 1,400 | 300 | 82:18 |
| 18 | 1,400 | 600 | 70:30 |
| 20 | 1,400 | 600 | 70:30 |
| 22 | 1,400 | 300 | 82:18 |
| 23 | 2,600 | 400 | 87:13 |
| 24 | 1,200 | 500 | 71:29 |
| 26 | 3,000 | 1,500 | 67:33 |
| 31 | 1,050 | 450 | 70:30 |
| 33 | 950 | 250 | 79:21 |
| 34 | 1,650 | 350 | 83:17 |
| | \$231,855 | \$110,800 | |

SAMPLE DISTRICT FROM WARD FOUR, BOROUGH OF RICHMOND

(The district consists of blocks

Between Townsend and Norwood avenues and between Bay and Centre Streets; and
Between Staten Island Rapid Transit Railroad and Ormond Place and between Butler
Place and Chestnut Avenue.)

(Standard Composite Ratio: 39.51:60.49)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|-----------------|----------------|-------|
| | Improvements | Land | |
| (Between Townsend and Norwood avenues and between Bay and Centre streets.) | | | |
| 100 | \$3,100 | \$5,400 | 36:64 |
| (Between Staten Island Rapid Transit Railroad and Ormond Place and between Butler Place and Chestnut Avenue.) | | | |
| 114 | \$900 | \$2,100 | 30:70 |
| | <u>\$4,000</u> | <u>\$7,500</u> | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|--|------------------|-----------------|-------|
| | Improvements | Land | |
| (Between Townsend and Norwood avenues and between Bay and Centre streets.) | | | |
| 79 | \$3,800 | \$2,600 | 59:41 |
| 82 | 3,050 | 1,250 | 71:29 |
| 84 | 2,550 | 1,250 | 67:33 |
| 89 | 900 | 900 | 50:50 |
| 90 | 900 | 900 | 50:50 |
| 91 | 3,600 | 2,400 | 60:40 |
| 104 | 4,100 | 2,400 | 63:37 |
| 108 | 3,200 | 2,400 | 57:43 |
| 110 | 3,200 | 1,200 | 65:35 |
| 112 | 2,550 | 1,150 | 69:31 |
| 113 | 2,700 | 1,100 | 71:29 |
| 115 | 1,625 | 1,375 | 54:46 |
| 116 | 2,850 | 1,650 | 63:37 |
| 118 | 1,400 | 900 | 61:39 |
| 120 | 2,300 | 950 | 71:29 |
| 121 | 4,500 | 2,000 | 69:31 |
| 127 | 1,800 | 600 | 75:25 |
| 128 | 1,900 | 600 | 76:24 |
| 129 | 3,800 | 1,200 | 76:24 |
| 129a | 1,300 | 300 | 81:19 |
| (Between Staten Island Rapid Transit Railroad and Ormond Place and between Butler Place and Chestnut Avenue.) | | | |
| 126 | \$5,500 | \$1,500 | 79:21 |
| 131 | 1,500 | 500 | 75:25 |
| 395 | 5,250 | 1,750 | 75:25 |
| 406 | 1,200 | 600 | 67:33 |
| 418 | 1,275 | 225 | 85:15 |
| 424 | 5,100 | 900 | 85:15 |
| 430 | 900 | 200 | 82:18 |
| 440 | 1,250 | 250 | 83:17 |
| 442 | 1,150 | 250 | 82:18 |
| 444 | 1,150 | 250 | 82:18 |
| 446 | 2,300 | 500 | 82:18 |
| 450 | 1,250 | 250 | 83:17 |
| 452 | 1,150 | 250 | 82:18 |
| 454 | 1,150 | 250 | 82:18 |
| 456 | 1,250 | 250 | 83:17 |
| 458 | 1,250 | 250 | 83:17 |
| 460 | 1,050 | 450 | 70:30 |
| 464 | 5,550 | 450 | 93:7 |
| 471 | 8,750 | 2,250 | 80:20 |
| | <u>\$100,000</u> | <u>\$38,450</u> | |

SAMPLE DISTRICT FROM WARD FIVE, BOROUGH OF RICHMOND

(The district consists of assessment blocks:

14—between Amboy Road and Eureka Place and between Butler Avenue and Bentley Street—;

21—between E. Broadway and Amboy Road and between Johnson Avenue and William Street—; and

25—between Wood and Fisher avenues and between E. Broadway and Amboy Road.)

(Standard Composite Ratio: 39.51:60.49)

GROUP A: PARCELS WHOSE TAXES WOULD BE INCREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------------|-------|
| | Improvements | Land | |
| (Between Amboy Road and Eureka Place and between Butler Avenue and Bentley Street.) | | | |
| 4 | \$1,025 | \$1,575 | 39:61 |
| (Between E. Broadway and Amboy Road and between Johnson Avenue and William Street.) | | | |
| 3 | \$450 | \$850 | 35:65 |
| 38 | 700 | 1,100 | 39:61 |
| | <hr/> \$2,175 | <hr/> \$3,525 | |

GROUP B: PARCELS WHOSE TAXES WOULD BE DECREASED

| Ward, Lot or Map No. | Assessed Values | | Ratio |
|---|-----------------|---------|-------|
| | Improvements | Land | |
| (Between Amboy Road and Eureka Place and between Butler Avenue and Bentley Street.) | | | |
| 1 | \$1,900 | \$1,400 | 58:42 |
| 7 | 2,450 | 950 | 72:28 |
| 9 | 1,000 | 1,100 | 48:52 |
| 12 | 3,150 | 550 | 85:15 |
| 13 | 1,800 | 500 | 78:22 |
| 16 | 1,650 | 550 | 74:26 |
| 18 | 1,600 | 550 | 74:26 |
| 20 | 1,150 | 550 | 68:32 |
| 22 | 1,500 | 700 | 68:32 |
| 24 | 1,200 | 700 | 63:37 |
| 26 | 1,300 | 700 | 65:35 |
| 34 | 1,950 | 850 | 70:30 |
| 36 | 1,725 | 1,275 | 58:42 |
| 39 | 1,875 | 1,125 | 62:38 |
| 42 | 1,625 | 1,275 | 56:44 |
| 45 | 1,600 | 1,000 | 62:38 |
| (Between E. Broadway and Amboy Road and between Johnson Avenue and William Street.) | | | |
| 6 | 2,400 | 1,600 | 60:40 |
| 9 | 1,900 | 1,200 | 61:39 |
| 11 | 2,500 | 1,700 | 60:40 |
| 14 | 1,500 | 1,100 | 58:42 |
| 16 | 7,550 | 2,150 | 78:22 |
| 20 | 2,025 | 675 | 75:25 |
| 22 | 1,700 | 800 | 68:32 |
| 24 | 1,300 | 500 | 72:28 |
| 25 | 1,500 | 600 | 71:29 |
| 27 | 1,725 | 875 | 66:34 |
| 30 | 1,825 | 875 | 68:32 |
| 33 | 600 | 875 | 41:59 |
| 36 | 950 | 750 | 56:44 |
| 41 | 5,600 | 1,200 | 82:18 |
| 47 | 900 | 900 | 50:50 |
| 51 | 775 | 1,125 | 41:59 |
| 55 | 2,000 | 600 | 77:23 |

